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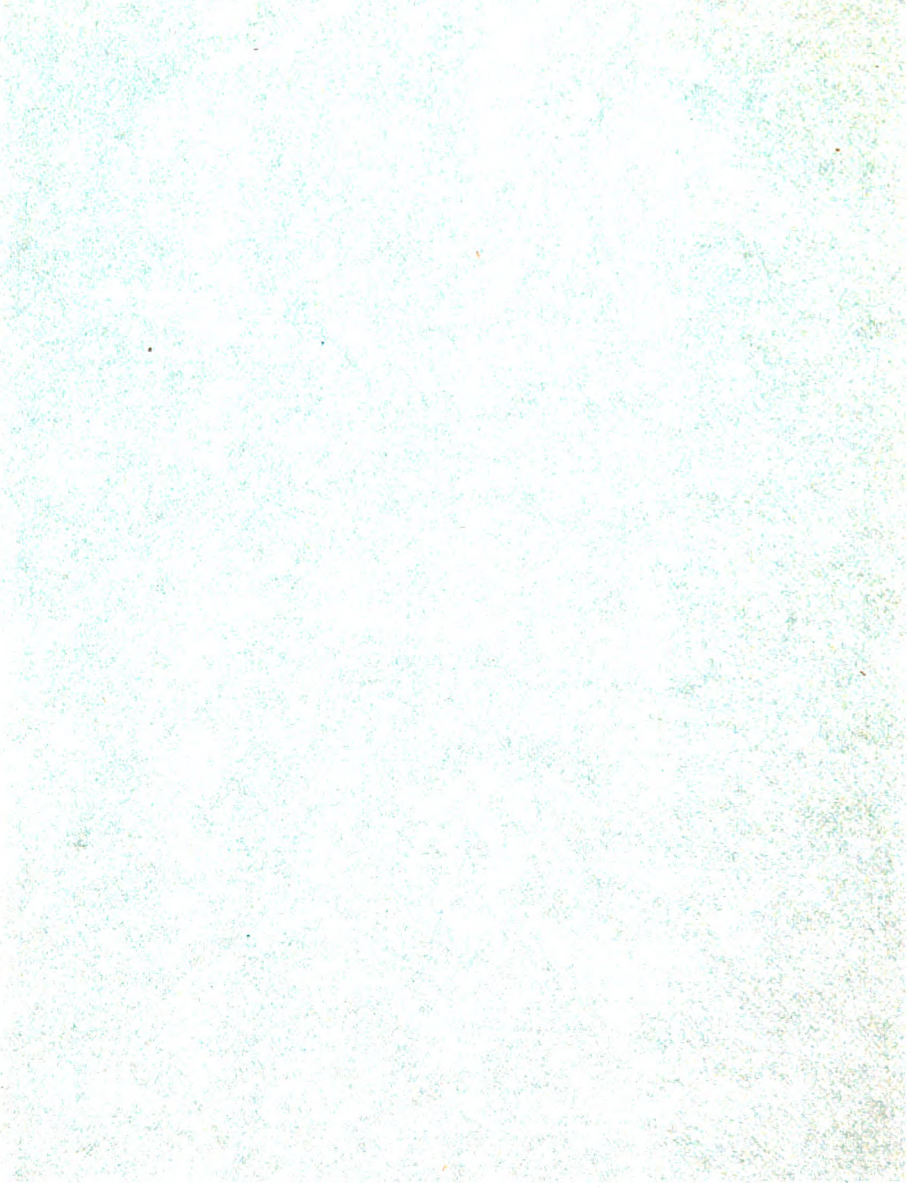
Commissioners of the Revenue and Treasurers

OF THE SEVERAL COUNTIES AND CITIES

COMPILED AND ISSUED BY THE
AUDITOR OF PUBLIC ACCOUNTS

APRIL, 1916

RICHMOND:
DAVIS BOTTOM, SUPERINTENDENT PUBLIC PRINTING
1916



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Virginia: Laws, statutes, etc. Tax law

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Virginia: Tax Laws ^{ct}

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PREFACE

COMMONWEALTH OF VIRGINIA.

Office of the Auditor of Public Accounts.

Richmond, April, 1916.

This edition of the Tax Laws contains the amendments to those laws made by the General Assembly which adjourned March 18, 1916.

State Tax Board.

By act approved March 17, 1916 (in force on and after June 17, 1916), Chapter 116, page 154, Acts of Assembly, Extra Session 1915, was amended and re-enacted. The name of the State advisory board on taxation was changed to State tax board. The powers of the board are made supervisory instead of advisory and the duties and powers of the board are enlarged and are as follows:

(a) To collect, digest and preserve information relating to the assessment and collection of taxes in this State and to ascertain the best methods of effecting equitable assessments and of avoiding duplication of taxation of the same property; and to report to the General Assembly such measures as will promote uniformity of assessments, just rates and harmony, and co-operation among all officials connected with the revenue system of the State.

(b) To exercise supervisory powers over local boards of review, examiners of records, commissioners of the revenue, assessors of lands, and all other tax officers.

(c) To generally and specifically instruct local boards of review, examiners of records and other tax officers respecting the discharge of their duties in carrying out the laws of this State.

(d) To investigate or cause to be investigated at any time whether local boards of review, examiners of records and other tax officers are performing their duties in obedience to the laws and the instructions of the State tax board.

(e) To report local boards of review and tax officers to the circuit, corporation or hustings court for malfeasance, misfeas-

ance, and neglect of official duty or for incapacity, and it shall thereupon be the duty of the court to summon at its next term the board or officer to show cause why it or he should not be removed from office.

(f) To require reports and information at any time from local boards of review, examiners of records and other tax officers, which reports and information shall be furnished promptly; also to summon in person or by registered mail, before it at any time, to instruct or to procure information from, any or all members of a local board of review, examiners of records, commissioners of the revenue, assessors of lands or other tax officers.

(g) To investigate at any time the assessment and collection of taxes in any county, town or city, and when any assessment is found to be unjust or unreasonable, to institute such proceedings in court as may be deemed necessary in order to correct such assessment by raising or lowering same.

(h) To do all other acts not in conflict with the laws of this State which, in its judgment, are essential and necessary for the complete and proper discharge of its duties and for effecting such uniform valuations as will promote fairness and equality of assessments and taxation.

(i) To perform all duties placed upon, and to exercise all the powers conferred by law upon, the State advisory board on taxation or the State tax board.

In all matters within its jurisdiction, the said State tax board shall have authority to administer oaths, to award, issue and have served, executed and returned any writ, notice, process, order or order of publication which may by law be awarded, issued, served, or returned by or to any court of law or equity in this Commonwealth, for the purpose of compelling the attendance of witnesses and the enforcement and execution of its findings, orders and judgments. All writs, processes and orders of the board shall run in the name of the Commonwealth, shall be signed by the chairman of the board, and may be executed and returned in like manner as the processes, writs, notices or orders of the courts of record of this Commonwealth, and, when so served shall have the same legal office.

Local Boards of Review in Counties and Cities.

A local board of review for each county and city consisting of three members must be appointed in term time or vacation, annually, on or before the first of February, by the judge of the circuit court of each county, the judge of the corporation or hustings court of each city, and the judge of a circuit court of a city which has no other court of record.

The duties and powers of a local board of review are as follows:

(a) To receive from the Auditor of Public Accounts the interrogatories for taxpayers and to deliver the same to the commissioners of the revenue, with directions to the commissioner to call in person upon each taxpayer in their districts, to view and list at its fair market value the property to be assessed, and to procure full and complete answers to the interrogatories sworn to as required by law, and to require the taxpayer to write the word "none" opposite those items of property, money, or income which he does not own.

(b) To receive said interrogatories from the commissioners of the revenue and to return with instructions to the commissioners all interrogatories found to be defective, incomplete and not to contain what the board has reason to believe to be the true returns of any taxpayer or the true value of the property, and all interrogatories not signed and sworn or affirmed to.

(c) To immediately report to the court any serious misconduct, neglect or dereliction of duty or incapacity of a commissioner of the revenue, and at the same time to notify the State tax board of such action; to notify the State tax board of any serious misconduct, neglect or dereliction or incapacity of the examiner of records.

(d) To review the interrogatories of taxpayers and to require the examiner of records to review those interrogatories so far as they relate to intangible personal property, money and income; and in the discretion of the board, to require the examiner of records to attend any and all its meetings and to aid the board in every way possible to bring about full, complete and uniform assessments at fair market value.

(e) To ascertain the fair market value of tangible and intangible personal property, money and income of taxpayers and report the same to the commissioner of the revenue for assessment.

(f) To call upon taxpayers or their agents or any person, firm, or officers of a company or corporation, to furnish information relating to intangible (or tangible) personal property, money and income of any and all taxpayers; and to summon, in person or by registered mail, taxpayers or their agents, or any person, firm, or officer of a company or corporation to answer under oath all questions touching the ownership and value of intangible (or tangible) personal property, money and income of any and all taxpayers.

Any person refusing, when called upon by the local board of review or the examiner of records, to furnish access to his books

of account, papers and other records, as required by this act, shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's failure to furnish such access shall constitute a separate offence.

(h) To report to the Auditor of Public Accounts, upon forms furnished by him, all additions in values of intangible personal property, money and incomes and all additions in State license taxes on merchants made by the examiner of records.

(i) To communicate to the circuit court of the county or the corporation or hustings court of the city information coming to its attention which will aid the court in carrying out the provisions of chapter seven hundred and seventy-four, Acts of Assembly of Virginia, eighteen hundred and ninety-nine-nineteen hundred, being act approved March fifth, nineteen hundred, entitled "an act to direct and authorize county and corporation courts to strike from the 'lists' lands returned delinquent for non-payment of taxes, levies, etc., such as are erroneously thereon."

(j) To review the fiduciary and other reports of the examiner of records required to be made to the board, and to report to the commissioners of the revenue the values ascertained on intangible personal property, money and incomes; and thereupon the commissioners of the revenue shall enter and extend upon their personal property books, or other tax books, the names of persons, firms and corporations chargeable with taxes and levies on intangible personal property, money and incomes at the rates provided by law on such intangible personal property, money and incomes on the valuations as ascertained, as if such intangible personal property, money and incomes had been listed by the individual person, firm or corporation.

(k) To review the reports of purchases by merchants, made or required to be made to the commissioner of the revenue, and require the examiner of records to review those interrogatories and to ascertain whether the merchant's license tax assessed by the commissioner of the revenue against the merchants should be increased or decreased, and to report, upon forms furnished by the Auditor of Public Accounts, the result of their examination and investigation and also the result of the investigation of the examiner of records approved by the board, to the Auditor of Public Accounts, the commissioner of the revenue and the county or city treasurer, as the case may be.

(l) Within sixty days after the tax books have been completed and delivered, as required by law, any taxpayer may apply to the local board of review for the correction of his assessment, and the State tax board or Auditor of Public Accounts, rep-

resented by the attorney for the Commonwealth or other attorney selected for the purpose, may apply on behalf of the Commonwealth to the local board of review to increase the assessment of any taxpayer, and any county, town or city, through its appointed representative or attorney, may apply to the local board of review to increase the assessment of any taxpayer. The local board of review shall hear and determine any and all such petitions and may increase, decrease or affirm the assessment of which complaint is made, and copies of the orders, entered by the board, shall be furnished the taxpayer, county or city treasurer, Auditor of Public Accounts, and attorney for the county, town or city. In all such hearings, the officers who made the assessments shall, if possible, be present and testify, provided that no taxpayer who has failed, refused, or neglected, without cause shown, to file with the commissioner of the revenue a sworn statement of his property, shall be entitled to be heard nor shall such valuation or assessment be reduced.

The State tax board or the Auditor of Public Accounts on behalf of the Commonwealth, or the attorney for the county, city or town on behalf of the county, city or town, or taxpayer aggrieved by any such order, may apply to the circuit court of the county, or to the corporation or hustings court of the city, or to the circuit court of any city which has no other court of record for the correction of any erroneous assessment of license taxes or any erroneous assessment of lands or other property, either as to over or under valuation, in the same manner as is provided by law for the correction of erroneous assessment of property by any person who is aggrieved thereby.

Nothing contained in this section, however, shall prevent a taxpayer from applying directly to the court for the correction of erroneous assessment of his taxes and levies without first applying to the local board of review.

(m) The said board shall have power to direct the commissioner of the revenue to enter upon the land or property books, or other tax books, any property, real or personal, which is found, to have been omitted, and further to direct such commissioner to correct any entries found to be erroneous, either as to over or under valuations and to cancel duplicate assessments.

(n) After the tax books are completed and delivered, as required by law, said board may, at any time within sixty days, upon its own motion, and may upon the motion of the board of supervisors of any county or the council or any other governing board of any city or town or of any five citizens thereof, when it deems an assessment erroneous, change such assessment by raising or lowering the same, and thereupon give notice to any per-

son whose assessment is raised to show cause against such change, unless such person has already been fully heard.

(o) Said board shall keep minutes of its meetings, and enter therein all orders made, and transmit promptly a copy of such orders, as relate to the increase or decrease of assessments, to the commissioner of the revenue, who shall make the corrections on the assessment rolls as directed thereby; provided, however, that no order made by said board shall prevent the taxpayer, or member or members of a board of supervisors, board of supervisors, member or members of a city or town council, city or town council or any other governing board of any city or town, or the Commonwealth, from applying to the proper court for correction of any erroneous assessment in the manner provided by law.

(p) In the year of a quinquennial assessment of real estate and in the year immediately following such assessment, such board of review shall devote especial attention to grievances and complaints with regard to the assessment of real estate and direct such corrections on the landbooks with reference thereto as may be determined; in all other years it shall make no changes in real estate assessments, save and except of lands, lots or improvements not previously assessed.

(q) Said board shall have authority to summon taxpayers to bring before it their books of account or other papers and records for the purpose of verifying the tax returns made by such taxpayers, and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and income; or in lieu thereof said board may require the taxpayer to furnish access to his books, papers and records to the board or to its representative.

(r) If, in the performance of its duties, any local board of review should procure information which would be useful or essential to a local board of review of some other county or city in performing the duties conferred upon it by this act, it shall be the duty of such local board of review to furnish such information to such other local board.

(s) The information procured by local boards of review and examiners of records under this act shall be regarded as confidential, except for the purpose of assessments, and shall not be disclosed except to the State tax board or to some other local board of review or to officers charged with the assessment and collection of taxes, or to a court of record upon its order.

Examiners of Records.

Duties.

Duties of examiners of records.—In addition to the duties now imposed by law on the examiners of records, it shall be their duty.

(a) To assist the local board of review in the examination and investigation of reports of purchases by merchants and in the examination and investigation of the returns of taxpayers in regard to intangible personal property, money and incomes, and they shall make such examinations and investigations upon their own account, or when called upon to do so by the State tax board.

(b) To require taxpayers to furnish to them access to their books of account, or other papers and records for the purpose of verifying the tax returns made by such taxpayers and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and incomes, and merchants' license tax.

(c) To perform such duties in connection with the ascertainment of the value of intangible personal property, money and incomes, and of the correctness of the reports of purchases by merchants as are required of them by the State tax board or by the local boards of review.

(d) To make such reports to the local board of review and the State tax boards as may be required by law, or as the rules and regulations adopted by either of said boards may require.

Compensation.

The examiner of records shall, upon the valuations added as a result of his investigations and examinations of the returns of intangible personal property and incomes of taxpayers, not returned by them, in counties, cities and towns; receive commissions at the rate of one-tenth of one per centum on the first million dollars of such additions, and upon the next four million dollars of additional valuations of intangible personal property and incomes, he shall receive commission at the rate of one-thirtieth of one per centum; and upon the valuations in excess of five million dollars added to the returns of intangible personal property and incomes of taxpayers, he shall receive commissions at the rate of one-fiftieth of one per centum. Upon valuations of money added as a result of his investigations and examinations, the examiner of records shall receive commissions at the rate of one-fiftieth of one per centum on such valuation; and upon additions to pur-

chases of merchants, not returned by them, he shall receive commissions at the rate of five per centum on the increase in the license taxes paid by the merchants resulting from the increase in purchases; provided, however, the examiner of records shall refund and pay into the treasury the compensation paid him on all property and taxable values hereafter reported by him that shall be relieved of taxes erroneously assessed thereon, and the compensation paid them on all property and taxable values upon which the taxes hereafter assessed under this section are not collected and returned delinquent, and shall be liable therefor under the bond required by law to be executed.

Appointment, Removal, &c.

The General Assembly, by act approved March 22, 1916, (which act is in force on and after June 17, 1916), amended sections 2 and 6 of the act of March 3, 1898, providing for a better assessment of personal property under the control of fiduciaries and the several courts, &c., so as to provide for the removal and appointment of examiners of records by the State advisory board of taxation (i. e., the State tax board); and provides for the compensation of examiners of records performing the duties imposed upon them by the act approved March 3, 1898.

Penalties.

Should any taxpayer or his agent, or the officer of any company, or corporation, or any other person required by this act to furnish information to the local board of review or to the examiner of records, touching the ownership and value of intangible personal property, money and income, and the reports of purchases of merchants, refuse when summoned to attend or refuse to answer under oath all questions touching the ownership and value of such intangible personal property, money and income, and the reports of purchases of merchants, such taxpayer, agent, or other person shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's refusal to attend or failure to furnish such information shall constitute a separate offense.

Any person refusing, when called upon by the local board of review or the examiner of records, to furnish access to his books of account, papers and other records, as required by this act, shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's failure to furnish such access shall constitute a separate offense.

Interrogatories of Taxpayers.

Disposition of—by Commissioners of the Revenue.

The several commissioners of the revenue shall, on or before the first day of June of each year, return the personal property interrogatories of taxpayers relating to tangible and intangible personal property, money and incomes, to the local boards of review.

Rates of County Levies, School Levies, &c.

By act approved March 22, 1916, (in force on and after June 17, 1916), the clerk of the board of supervisors of each county is required annually to send to the State tax board certified copy of the orders fixing county levies, school levies, &c., and it is made the duty of the State tax board to compile and print (for distribution upon written application) a table showing those levies.

Segregation.

Chapter 85 page 119, Acts of Assembly, extra session 1915, known as the "Segregation Act," was, by act approved March 22, 1916, (which act is in force on and after June 17, 1916), amended in section 2-b so as to provide that in a city of over 50,000 inhabitants having a collector of taxes the treasurer of such city shall not receive commissions on taxes collected by the city collector of such city.

Real Estate and Tangible Personal Property (Other Than the Rolling Stock of Corporations Operating Railroads by Steam)

Upon real estate and tangible personal property (other than the rolling stock of corporations operating railroads by steam) the only tax the State imposes is a tax of ten cents on the one hundred dollars assessed valuation, for the support of the public free schools of the State.

Counties may impose upon real estate and tangible personal property (other than the rolling stock of corporations operating railroads by steam) the levies authorized by general law.

Cities and towns may impose upon real estate and tangible personal property (other than the rolling stock of corporations operating railroads by steam) the levies authorized by general law or by the provisions of their several charters.

Schedule "B," section 6, classifies tangible personal property

for State purposes, and the General Assembly, by act approved March 15, 1915 (chapter 99, page 136, Acts of Assembly, extra session, 1915), authorizes the boards of supervisors of counties and councils of cities and towns, to adopt the State classification of the subjects of taxation as the same may now or hereafter be classified for the purposes of taxation by the State.

Public Wharves, Docks and Terminals owned by a City.

The General Assembly, by act approved March 21, 1916, (which act is in force from the date of its approval), exempted from taxation, State and local, public wharves, docks and terminals of any city, where such public wharves, docks and terminals are located in any county, city or town.

The act is as follows:

AN ACT to exempt from taxation, State and local, public wharves, docks and terminals of any city, where such public wharves, docks and terminals are located in any county, city and town. Approved March 21, 1916.

Be it enacted by the General Assembly of Virginia, That the public wharves, docks and terminals of any city, located in any county, city or town shall be held by said city exempt from State and local taxation.

This act shall apply to the taxes for the year 1916 and subsequent years.

2. As this act affects the public revenues, an emergency is declared to exist and this act shall go into effect from its passage.

Intangible Personal Property.

Sections 8 and 9, Schedule C, of the tax laws, defining intangible personal property and providing for its taxation, as amended and re-enacted by Chap. 117, page 160, Acts of Assembly, extra session 1915, were amended and re-enacted by act approved March 20, 1916, and in express terms the provisions of the act of March 20, 1916, apply to the assessment and collection of State taxes and local levies for the year 1916 and thereafter.

Section 8 as amended by the act of March 20, 1916, defines capital of persons, firms and corporations engaged in business in this State; also requires accounts to be so kept as to show capital as defined; also opens those accounts to the inspection of taxing officers.

This act provides "Where any person, firm or corporation

domiciled and doing business in this State maintains a branch of such business outside of this State, no part of the capital of such person, firm or corporation permanently invested in any such branch of its business, nor any intangible assets, arising from business originating at any such branch and transacted outside of this State, shall be considered as situated in this State for the purpose of taxation or be assessed with taxes in this State—any statutory provisions or rule of construction to the contrary notwithstanding it being the intent and purpose of this provision to exact of citizens of this State no higher or greater tax than that exacted of non-residents doing business in this State.”

This section (eight) also defines other intangible personal property.

State Tax on “Capital” and Other Intangible Personal Property.

Section 9 of the Tax Laws amended by act approved March 20, 1916, (the provisions of which act, it is expressly provided in the act apply to the assessment and collection of State taxes and local levies for the year 1916 and thereafter), fixes the State tax on capital at 70 c. on every \$100 of the assessed value thereof, leaving the local rate on capital as heretofore.

Upon intangible personal property, other than “capital,” the State imposes a tax of sixty-five cents on each one hundred dollars, assessed valuation (except upon money, and upon bonds of counties, cities and towns and other political sub-divisions of the State.)

Non-Resident Person, Firm or Corporation Doing Business in Virginia.

The law requires all bills receivable, obligations or credits and other intangible assets arising from business done in this State by a non-resident person, firm or corporation, either personally or through an agent, having a business domicile in this State, to be assessed. The law is as follows:

“The provisions of section 8 and of this section (9) of this schedule shall apply with equal force to any person or corporation representing in this State business interests that may claim a domicile elsewhere, the intent and purpose being that no non-resident person or corporation, either personally or through any agent, shall transact business here without paying to the State a corresponding tax with that exacted of its own citizens, and all bills receivable, obligations or credits and other intangible assets arising from the business done in this State are hereby declared assessable

within this State and at the business domicile of said non-resident person or corporation, his or its agent or representative.”

Corporation Chartered by Virginia, Doing no Business in Virginia,—Intangible Personal Property of such Corporation not Taxable in Virginia.

Act approved March 22, 1916, (in force on and after June 17, 1916), is as follows:

AN ACT relating to the situs for taxation of intangible property owned by corporations which do no business in this State.

Whereas, certain corporations have been organized under the laws of Virginia, and it is anticipated that certain others will be organized thereunder, which do no business within this State; therefore

Be it enacted by the General Assembly of Virginia, That no income tax nor ad valorem taxes, State or local, shall be imposed upon the stocks, bonds, investments, capital or other intangible property owned by corporations organized under the laws of this State which do no part of their business within this State; and the mere holding of stockholders meetings in this State by such corporations required by law, shall not be construed as doing any business in this State within the meaning of this act; provided, however, that if while any such intangible property is subject to any taxation under the laws of this State, it be assigned or transferred to any such corporation, such property shall continue to be subject to all taxation now or hereafter imposed by law just as if such assignment or transfer had not been made. All liens on such property for taxes now or hereafter provided for by law are hereby preserved, and such taxes may be assessed either against the assignor or the assignee, and however assessed may be collected of either by any of the methods now or hereafter provided for by law.

Penalty on Taxpayers For Failing to Report Bonds, Notes or Other Evidences of Debt for Taxation.

Taxpayers should not fail to list for taxation their bonds, notes or other evidences of debt. The law has prescribed a penalty, which adds 50 per cent. to the taxes, and has provided the omitted bonds, notes or evidences of debt shall not be recoverable by action at law, suit in equity, or any legal process, or by sale under deed of trust or otherwise until the bonds, notes or other

evidences of debt, omitted from taxation, have been reported for assessment and the taxes and the penalty thereon have been paid. The law (sec. 8, tax laws) is as follows:

“If any person, firm or corporation shall, with a view to evade the payment of taxes, fail or refuse to make out and deliver under oath such list and statement as herein provided for of any such bonds, notes or other evidences of debt, then the omitted evidences of debt shall not be recoverable by action at law or suit in equity in any of the courts of this Commonwealth or by any legal process, or by sale under deed of trust, or otherwise, until they shall have been reported for assessment, and the taxes paid thereon for the years that they should have been paid, with an addition of fifty per centum of the amount of said unpaid taxes; and the failure to make out such list and statement to the said commissioner shall be taken as *prima facie* evidence of the intention to so evade payment of taxes.

But where in any action at law or suit in equity it is ascertained that there are unpaid taxes and penalties on the evidence of debt sought to be enforced, and the suitor makes affidavit that he is unable to pay these taxes and penalty, but is willing for the same to be paid out of the first recovery on the evidence of debt, the court shall have authority to enter as a part of any judgment or decretal order in said proceedings that the amount of taxes and penalties due and owing shall be paid to the proper officer out of the first collection on said judgment or decree.”

Penalty on Taxpayers Failing to Report Intangible Personal Property for Taxation.

For omitting to list for assessment intangible personal property the taxpayer is penalized by having to pay an additional rate of taxation. The law (sec. 9, tax laws) is as follows:

“In the event any taxpayer shall fail, without just cause shown, to return for taxation any intangible personal property under the provisions of this schedule within the time prescribed by law, and it is ascertained thereafter that any such property has not been returned for taxation, it shall be assessed when discovered, and taxed at the full rate of taxation provided for real estate in this State, which shall include the State rate and the local rates and levies of the county, district, town or city wherein the owner or taxpayer has his legal residence.”

Money.

Upon money the State imposes a tax of twenty cents (ten cents for support of the government and ten cents for support of the

public free schools) on each one hundred dollars assessed valuation, and no county, city or town is authorized to lay any levy upon money.

Bonds of Counties, Cities and Towns and Other Political Sub-Divisions of this State

Upon the bonds of counties, cities and towns and other political sub-divisions of the State the State imposes a tax of thirty-five cents on each one hundred dollars assessed valuation.

Whether this property is taxable locally, is a matter, until decided by the courts, to be determined by the legal advisers of the counties, cities and towns.

Local Levies on Intangible Personal Property.

On intangible personal property (except money), any city may levy a tax at a rate not to exceed thirty cents on the one hundred dollars assessed valuation; and the board of supervisors of any county may levy a district road tax on such property assessed to residents in any magisterial district proposed to be taxed for district purposes to be used exclusively for the construction and repair of public roads and bridges located within the magisterial district in which said levy is laid at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof, but this clause shall not be considered to authorize the board of supervisors of any county to levy such tax against the residents of any incorporated town within such magisterial district which maintains its own roads; and any incorporated town in this State which is exempt by statute or by the express provisions of its charter from the payment of district road taxes, or which maintains its own roads free of expense to the magisterial district, may levy a tax on such property assessed to residents therein at a rate not to exceed thirty cents on the one hundred dollars assessed valuation thereof.

Classification of intangible personal property by the State is set out in section 8, tax laws, and the General Assembly, by act approved March 15, 1915 (chapter 99, page 136, Acts of Assembly, extra session, 1915), authorizes the boards of supervisors of counties and councils of cities and towns, to adopt the State classification of the subjects of taxation as the same may now or hereafter be classified for the purposes of taxation by the State.

Income.

Sections 10 and 11, Schedule D, tax laws, were amended by act approved March 22, 1916, (the provisions of which act, it is ex-

pressly provided in the act, apply to the assessment of income and the collection of the State tax thereon, for the year 1916 and thereafter);

provides for the taxation of the income of a corporation as well as the income of an individual, but does not impose an income tax on public service corporations which pay a State franchise tax, or on insurance companies which pay a State license tax, or on State and national banks, or trust companies engaged in the banking business;

provides "each individual whose income is taxable under this section shall report profits and dividends received from any business in which the individual is interested or owns stock, showing the source from which received and the amount received, but the individual shall not be taxable on those profits and dividends, provided such profits and dividends are reported by the corporation, conducting the business for assessment as income; otherwise the individual shall be taxable on such profits and dividends as income;"

provides interest received on bonds of this State and bonds of the United States shall not be reported as income;

in reporting income from sales of live-stock, authorizes deduction of actual purchase price of live-stock the sales of which are reported as income;

authorizes exemption of ~~twelve~~ ^{TWC} hundred dollars for each unmarried, legally adopted child under twenty-one years of age, as well as that sum for each unmarried, natural child under twenty-one years of age;

guardian authorized to make deduction of twelve hundred dollars (this deduction was formerly \$1,000) in favor of each ward, out of income coming to such ward;

authorizes deduction for actual amount paid during the year for repairs to buildings, the rent of which is reported as income.

The Auditor of Public Accounts is required to furnish a form of interrogatory for the assessment of income, separate and distinct from other forms of interrogatories; also separate books for the assessment of incomes. The returns of income by taxpayers and the assessments of income must not be made public, but must be kept under lock and key. Read carefully the following act approved March 24, 1916, (which act is in force from the date of its approval):

AN ACT to prevent undue publicity of income tax returns. Approved March 24, 1916.

1. Be it enacted by the General Assembly of Virginia, That in entering the income tax returns for the year nineteen hundred

and sixteen and every subsequent year, the commissioners of the revenue shall not use for such entry the property book, or any other public record book, but shall use a special book, which shall be furnished by the auditor of public accounts, and such book and the return blanks containing statements of incomes shall be safely kept by the commissioners under lock and key except when in their personal possession, and shall not be inspected by any person not officially entitled to inspect them, and the commissioner shall not give to any person, except some other officer authorized by law, or by special order of a court of competent jurisdiction to receive the same, any information regarding such returns.

2. The treasurer of the several counties and cities of the State, and the Auditor of Public Accounts, shall keep under lock and key all lists of individuals paying the tax upon incomes and shall not permit the same to be inspected, except by officers of the State or of the United States; provided, that in the event the United States government allows this State's officials to examine its income tax returns, then this State shall allow an inspection of its income tax returns by proper officials of the United States government, whose official duties require them to make such inspection; nor shall they give any information to any other persons than those hereinbefore enumerated except in obedience to a court of competent jurisdiction.

3. All acts and parts of acts inconsistent with this act are hereby repealed.

4. An emergency existing by reason of the approaching assessment of income taxes, affecting the privacy of same as herein provided for, this act shall be in force from its passage.

Tax on Income.

The State imposes a tax of one per cent. on income.

No county, city or town can levy an income tax and the provision of the charter of any town or city authorizing such levy is repealed.

Bank, Trust and Security Companies.

Chapter 142, approved March 18, 1915, page 209, Acts of Assembly, extra session 1915, amends sections 17, 18, 19, 20 and 22, tax laws, which provide for the assessment of shares of stock of banks, banking associations, trust and security companies.

These sections as amended do not authorize deduction on account of indebtedness of stockholders as was formerly allowed. The assessments required by these sections are not made upon the

personal property book nor are these shares of stock reported upon the personal property interrogatories because the bank, banking association, trust or security company, is required to report to the commissioner of the revenue, and the commissioner of the revenue is required to make the assessment, and the Auditor of Public Accounts furnishes blank forms for the reports and assessments.

Section 18 fixes the State tax at twenty-five cents on each \$100 of actual value of the shares of stock (the mode of determining such actual value being provided for in section 17) for the support of the government and ten cents on each \$100 of actual value of the shares of stock for the support of the public free schools.

Section 18 also provides the rates of local taxation upon the shares of stock.

Whether the owners of the shares of stock issued by a bank banking association, trust or security company, who reside in some other county, town or city in this State than that in which the bank, banking association, trust or security company is located, can be taxed for local purposes on such stock by the county, town or city in which they reside, instead of being taxed, for local purposes, by the county, town or city in which the bank, trust or security company is located, is a question affecting local revenue, and not State revenue, and is to be determined by local authorities and not State authorities, until passed upon by the courts.

Insurance Companies.

Chapter 77, approved March 11, 1915, page 106, Acts of Assembly, extra session, 1915, amends sections 23, 24 and 26, tax laws.

Counties, cities and towns are forbidden by State law to impose any license fee or license tax on insurance companies.

Shares of stock issued by insurance companies, chartered under the laws of this State, owned by residents of this State, are not taxable to such residents for State or local purposes.

Industrial Sick Benefit Companies and Associations.

Chapter 115, approved March 17, 1915, page 153, Acts of Assembly, extra session, 1915, amends section 5 and 6 of the act of March 16, 1910, relating to such companies and associations.

Counties, cities and towns are forbidden by State law to impose any license fee or license tax on industrial sick benefit companies and associations.

Railway and Canal Corporations.

Act approved March 23, 1916, amends section 28 of the tax laws so as to provide for the payment of an annual State franchise tax equal to 11-4 per centum upon gross transportation receipts; and provides that any railway or canal corporation operated wholly in the State, whose actual operating expenses exceed its gross transportation receipts, shall pay an annual State franchise tax equal to 11-8 per centum upon the gross transportation receipts; and provides, further, that the annual State franchise tax on a steam railway company in which nine-tenths of the stock of such company is owned by a city or county of this State, which is operated at a loss, shall be five (5) dollars.

Stock, furniture, fruit, refrigerator, meat, oil, tank cars, and other similiar cars, used in this State, owned by corporations or individuals having no domicile in this State.

Act approved March 17, 1916, provides for the taxation of stock, furniture, fruit, refrigerator, meat, oil, tank cars, and other similar cars used in this State, owned by corporations or individuals having no domicile in this State.

The provisions of this act supersede the provisions contained in section 29 and section 29 1-2 of the tax laws for the taxation of such cars.

Express Companies.

Chapter 141, approved March 18, 1915, Acts of Assembly, extra session, 1915, page 202, provides for the taxation of express companies and provides that no county, city or town shall impose a license tax upon express companies for the conduct of their business in this State.

Steamboat and Steamship Companies.

Chapter 141, approved March 18, 1915, page 205, Acts of Assembly, extra session, 1915, amends sections 30 and 31, tax laws.

Sleeping Car, Parlor Car, Dining Car Companies.

Chapter 24, approved February 5, 1915, page 49, Acts of Assembly, extra session, 1915, amends section 33, tax laws.

Incorporated Telephone and Telegraph Companies.

Chapter 141, approved March 18, 1915, page 207, Acts of Assembly, extra session, 1915, amends sections 34 and 35, tax laws.

Water, Heat, Light and Power Companies.

The taxation of water, heat, light and power companies has heretofore been provided for by act approved February 26, 1910, but the General Assembly, by act approved March 22, 1916, has added two new sections to the tax laws, viz., sections 36 1-4 and 36 1-2, providing for the taxation of water, heat, light and power companies, which sections supersede the act of February 26, 1910, which provided for the taxation of water, heat, light and power companies.

Section 36 1-2 imposes an annual State franchise tax on such company of three-quarters of one per cent. of its gross receipts arising from its business as a water, heat, light and power company.

Inheritances.

Heretofore this State has imposed a tax on inheritances passing collaterally, but has not imposed a tax on direct inheritances.

The General Assembly has, by act approved March 22, 1916, which act is in force on and after June 17, 1916), amended section 44 of the tax laws so as to impose both a direct and a collateral inheritance tax, and has provided all taxes upon inheritances (direct and collateral) shall be placed to the credit of the public school fund of the Commonwealth and be apportioned according to school population and be used for the primary and grammar grades.

Delinquent Capitation Taxes.

The General Assembly has, by act approved March 22, 1916, (which act is in force on and after June 17, 1916), provided for the collection of delinquent capitation taxes past due three years or more, by collectors to be appointed by the judges of the courts of the Commonwealth.

Delinquent Taxes on Personal Property, Money and Income.

The General Assembly has, by act approved March 22, 1916, (which act is in force on and after June 17, 1916), authorized the Auditor of Public Accounts to employ the attorneys for the Com-

monwealth to take steps and institute actions at law or suits in equity for the recovery of taxes on personal property, money and income returned delinquent, and provided compensation for and required bond of such attorneys.

Omitted Taxes, Levies, &c.

Intangible personal property, money and incomes.

The General Assembly, by act approved March 22, 1916, (which act is in force on and after June 17, 1916), has amended section 508 of the Code of Virginia. As amended that section provides:

for the assessment for State purposes of intangible personal property, money and income omitted for each year back to and including the year nineteen hundred and three, all assessments of intangible personal property, money and income prior to nineteen hundred and three being conclusively presumed to be full, true and correct;

no municipal, county or district taxes shall be levied or collected on any assessment of intangible personal property, money or income for taxes alleged to have been omitted for the years prior to nineteen hundred and twelve;

omitted intangible personal property, money and income voluntarily reported on oath to the examiner of records, on or before August 1, 1916, on forms prescribed by the Auditor of Public Accounts, where such reports are found correct and the taxes paid before November 1, 1916, or where the omitted property, money or income have already been assessed and shall have been paid before said date (November 1, 1916), then the taxes on such property, money or income shall not be subject to interest or penalty;

nothing in this section as amended to be construed to postpone the power of the proper officers to use the remedies provided for by law for the collection of omitted taxes assessed prior to December 1, 1915, for the period and within the limitation, as prescribed above;

in assessing the omitted capital of manufacturers made under this section as amended, capital is defined to be net capital, to-wit—gross assets less liabilities;

in the case of omitted taxes wherever the taxpayer has made full disclosures of his taxable property (real estate, tangible or intangible personal property, money or income), and in cases of tangible and intangible personal property, money and income, as enumerated on his returns the items thereof, and there has been an assessment made in good faith by the tax officer, although made

under misapprehension of the law, such assessment as to the valuation of such property shall be final; but in cases in which there has not been a full disclosure and enumeration of his tangible and intangible personal property, income and money, whether intentional or otherwise, such assessment shall not be considered final, but in contested cases the burden shall be upon the taxpayer to show that he has made a full disclosure.

Omitted License, Privilege and Occupation Taxes.

The General Assembly, by act approved March 22, 1916, (which act is in force on and after June 17, 1916) has provided for the assessment and collection of omitted license, privilege and occupation taxes.

The act is as follows:

AN ACT to regulate the assessment and collection of omitted license, privilege and occupation taxes.

Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That no assessments for any alleged omitted license, privilege or occupation tax shall be made for any year prior to nineteen hundred and twelve, and no such license, privilege or occupation tax shall be levied or collected for any year prior to nineteen hundred and twelve.

Liquor Licenses.

All liquor licenses must be granted by the corporation court or hustings court of a city, or by the circuit court of a county. The person, firm, corporation, or club licensed must give bond.

In view of the fact that prohibition will be in force in this State on and after November 1, 1916, the General Assembly, by act approved March 11, 1916 (copy of which is printed below), directed that liquor licenses authorized by the laws of this State granted this year should expire October 31, 1916, and in cases where the law imposes a fixed sum as the annual tax the amount to be paid is one-half of that amount.

Printed below is a schedule of the annual costs of liquor licenses and the costs of liquor licenses from May 1 to October 31, 1916, one-half of a year.

AN ACT to provide for the granting of license for the manufacture and sale of ardent spirits for the period beginning

May 1, 1916, and ending October 31, 1916, and prescribing the amount to be paid therefor. Approved March 11, 1916.

1. Be it enacted by the General Assembly of Virginia, That all licenses for the manufacture or sale of ardent spirits taking effect May first, nineteen hundred and sixteen, shall expire on October thirty-first, nineteen hundred and sixteen.

2. The amount to be paid for the privilege of manufacture or selling ardent spirits for the period beginning May first, nineteen hundred and sixteen, and ending October thirty-first, nineteen hundred and sixteen, shall be in each case one-half the amount fixed by law in each respective class on the first day of May, nineteen hundred and fifteen.

3. Such license shall be obtained in the manner prescribed by the laws in force on the first day of May, nineteen hundred and fifteen.

4. An emergency existing by reason of the fact that the license year begins May first, this act shall be in force from its passage.

Schedule for Annual Cost and for Six Months.

	12 Months.	6 Months.
To sell ardent spirits by wholesale.....	\$ 1,250 00	\$ 625 00
To sell ardent spirits by retail.....	550 00	275 00
To hotel at resort having a natural mineral spring or large body of salt water connected therewith, the license may be granted for part of the year, and the license tax of \$550 shall be abated for that part of the license year for which the license is not desired.....	550 00
To health resort, having a natural mineral spring connected therewith, located in a magisterial district which has voted against licensing the sale of ardent spirits, upon the petition of two-thirds of the qualified voters of the precinct nearest such resort, the court may issue license for three months in any calendar year and the license tax shall be.....	100 00
Malt liquor bar license.....	250 00	125 00
To sell malt liquor only, by wholesale.....	500 00	250 00
Retail and shippers' license.....	1,000 00	500 00
Sample liquor merchant license.....	500 00	250 00
Rectifier	750 00	375 00
Social club, \$2.00 for each resident member, the total to be paid not to exceed.....	550 00	275 00
Distributing or storage warehouses for malt liquors of non-resident manufacturer (this tax to be paid to the Auditor of Public Accounts).	500 00	250 00

Manufacturer or distiller of alcoholic liquors, if he shall mash and distill less than 10 bushels per day, \$60; 10 bushels and less than 20 per day, \$150; 20 bushels and less than 30 per day, \$300; 30 bushels and less than 45 per day, \$400; 45 bushels and less than 75 per day, \$500; 75 bushels and less than 100 per day, \$700; 100 bushels and less than 150 per day, \$900; 150 bushels and less than 200 per day, \$1,000; 200 bushels and less than 250 per day, \$1,200; 250 bushels and less than 300 per day, \$1,400; and on each 100 bushels per day in excess of 300, at the rate of \$600 for each 100 bushels so mashed per day.

One-half of these Sums.

Distiller of brandy from pomace or cider, or fruits where the distillery is run less than three months, \$25, and if the distillery is run more than three months and less than six months, \$30, and if the distillery is run six months or more, \$75 (such license shall be granted during any portion of the license year, notwithstanding the provisions of section 555, of the Code of Virginia).

Manufacturer of malt liquors. 500 00 250 00

NOTE.—Any person desiring to carry on the business of a wholesale liquor dealer, and that of a retail liquor dealer, shall obtain a separate license for each, paying the tax imposed on each, and shall comply with the requirements of the law relating to each.

Should any wholesale dealer desire to ship less than five gallons, he must obtain a retail and shipper's license, in addition to his wholesale license.

The amount required to be paid for liquor licenses does not exempt from taxation any of the personal property actually employed in any of the branches of the liquor business. (See section 18, Act March 15, 1910, relating to manufacture, sale, &c., of Ardent Spirits, page 119, Tax Laws, 1916), and all such property should be assessed on the personal property book.

Merchant.

(Sections 45 and 46, tax laws, pages 62 and 63).

Rates of State License Tax on a Merchant.

- Purchases not exceeding \$1,000. \$ 5.00
- Purchases over \$1,000 and not exceeding \$2,000. 10.00
- Purchase over \$2,000, \$10.00 on first \$2,000, and 20 cents on each \$100 in excess of \$2,000 up to \$100,000.
- Purchases over \$100,000, \$10.00 on first \$2,000, and 20 cents on each \$100 in excess of \$2,000 up to \$100,000 and 10 cents on each \$100 over \$100,000.

The tax on the license of a merchant cannot be prorated, because the tax is based on the purchases.

Purchases.

Purchases under the laws of this State are all goods, wares and merchandise purchased by the merchant from others and all goods, wares and merchandise manufactured by the merchant, sold or offered for sale in this State elsewhere than at the place of manufacture.

Manufacturer—When a Merchant.

A manufacturer engaged in business in this State, who is taxed upon the capital employed in the business may, without a merchant's license, sell at the place of manufacture, but nowhere else, except by sample, the goods, wares and merchandise manufactured by him and a non-resident manufacturer, establishing a place of manufacture in this State, and taxed by this State on his capital employed in that business, would have the same privilege. If either a non-resident manufacturer or a resident manufacturer desires to sell the goods, wares and merchandise manufactured by him at a definite place or store other than the place of manufacture, then such manufacturer, either resident or non-resident, must, as aforesaid, take out a merchant's license even though this definite place or store be located in the same city or town in which his place of manufacture is established.

When a manufacturer establishes a place or store for the sale of his goods other than at his place of manufacture, the State merchant's license tax required by sections 45 and 46 of the Tax Laws is graded according to his purchases, and all goods, wares and merchandise manufactured by such merchant and sold, or offered for sale, at a place other than his place of manufacture shall be considered as purchases. In other words, both the resident and non-resident manufacturer who establishes a store or place of sale other than the place of manufacture is required to take out a State merchant's license, and the amount of the State license tax is to be graded not only by the amount of the purchases made by such manufacturer from other manufacturers, but also by the goods, wares and merchandise manufactured by him and sent from the place of manufacture to his store for sale; and he is required to report to the Commissioner not only the amount of goods purchased by him from other manufacturers and offered for sale, but also the amount of the goods manufactured by him either within or without this State and offered for sale by him at his store or definite place in this State other than the place of manufacture.

The Supreme Court of Appeals of Virginia, in the case of *Commonwealth of Virginia against Armour & Company*, decided

on January 13, 1916, that the construction placed by the Auditor of Public Accounts upon the tax law relating to purchases, as set out above, was correct in every particular.

Therefore, every resident and non-resident manufacturer who, on and after June 19, 1914, maintained in your district a definite place of business, other than the place of manufacture, for the sale of goods, wares and merchandise manufactured by such manufacturer, should be required to make report of purchases, as defined above, and pay the merchant's license tax required by law for the period between June 19, 1914, and May 1, 1916, that such manufacturer was engaged in business as a merchant in your district; and every such manufacturer should, for the license year commencing May 1, 1916, be required to report purchases, as above defined, and pay the license tax required by law of a merchant for the conduct of the business of a merchant at a definite place of business in your district, other than the place of manufacture.

Do not, however, assess any merchant's license tax against Armour & Company because that Company has appealed from the decision of the Supreme Court of Appeals of Virginia to the Supreme Court of the United States and until the case between that Company and the Commonwealth is finally disposed of by the Supreme Court of the United States, the assessment and collection of a merchant's license tax from Armour & Company must remain in abeyance.

Merchant Beginning Business.

For the purpose of ascertaining the tax to be paid by a merchant beginning business, his purchases shall be considered to be the amount of goods, wares and merchandise bought to commence business with, including goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture, also including an estimate of purchases which the merchant will make between the date of the issuance of his license and the thirty-first of March following, and including an estimate of the amount of goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture.

Merchant Closing Business.

If, after the close of the year for which the license is issued, the merchant should elect not to renew it, but desires the privi-

lege to sell whatever remnant or purchase he may have on hand at the time, it may be lawful for him to do so upon the payment of a license upon said remnant of merchandise to be regarded for purposes of revenue as purchases.

Property Other Than Purchases—How Taxed.

All tangible property of a merchant not offered for sale as merchandise, shall be listed and taxed as other tangible personal property, such as safes, show cases, fixtures (not attached to and assessed as real estate), wagons, animals, motor trucks, automobiles, and other vehicles, &c., &c.

When Merchant Required to Take Out License of Commission Merchant.

A merchant who offers for sale (or permits any other person to offer for sale at his place of business) goods, wares and merchandise not belonging to the merchant, must take out the license of a commission merchant for the conduct of such business.

Notes for the Information of the Merchant.

The law requires the Auditor of Public Accounts to prepare interrogatories respecting purchases and other information which the commissioner of the revenue must propound and which the merchant must answer under oath. Failure or refusal to answer such interrogatories under oath subjects the merchant to a penalty of not less than \$50.00 nor more than \$100.00. Merchant in a county or in a town must pay to the county treasurer the State license tax ascertained by the commissioner of the revenue. Merchant in city must pay such tax to the city treasurer.

License issued merchant by commissioner of the revenue subject to review of report of purchases by the Local Board of Review and the Examiner of Records. The Local Board of Review and the Examiner of Records are authorized to examine the books, invoices, accounts, &c., of the merchant and may summon the merchant, (or any person believed to have information relative to the purchases of a merchant) to be examined under oath. Merchant subject to a fine of not less than \$10.00 nor more than \$100.00 for each day's failure to testify or to furnish access to his books, invoices, accounts, &c.

Additional State license tax, if any, ascertained by this review to be assessed by commissioner of the revenue, merchant to be notified by the commissioner. Merchant who fails or refuses to

pay the additional State license tax to the treasurer, within 15 days from receipt of notice, of assessment from the commissioner must pay not only the additional State license tax, but a penalty of 20 per cent. thereon. Treasurer shall collect the tax and penalty, unless paid, by levy and distress on any property of the merchant.

Should the review result in a decrease of purchases the Local Board enters an order to that effect, setting out in the order its reasons for the decrease. Copy of that order will be delivered or mailed the merchant and the Auditor of Public Accounts and the excess of State license tax paid by merchant will be refunded the merchant when he shall have forwarded the Auditor of Public Accounts, properly endorsed, the order issued the merchant by the Board, provided the Auditor of Public Accounts is not of the opinion the Local Board of Review has erred in its decision, in which event the Auditor of Public Accounts shall request the Board to rehear the matter and may, if upon the re-hearing the Board's decision is adverse to the Commonwealth, direct the Attorney for the Commonwealth to take an appeal to the Circuit Court of a county, or hustings or corporation court of a city, (or city having no other court of record), and from the decision of the court, the Auditor of Public Accounts may appeal the matter to the Supreme Court of Appeals of this State.

Record, in Ink, of Purchases.

The amended law in force on and after June 17, 1916, requires "each merchant shall keep his invoices and a record with ink of all purchases, and from whom made, which record shall be open to inspection and examination by the taxing officers of the State, and the report of purchases made by the merchant shall be taken from that record; and he or his agents shall make oath to the correctness of the report and that the same is in accordance with said record, and that the record has been accurately kept."

"It shall be the duty of the commissioner of the revenue to examine the record of purchases required to be kept by the merchant and to verify the merchant's report of purchases by that record; and he shall state upon the report of purchases made to him by the merchant that he did examine the record of purchases kept by the merchant. Every merchant who does not keep the record herein provided for shall be assessed with and pay a minimum State license tax of twenty-five dollars, in addition to such tax as may be ascertained by the local board of review as hereinafter provided for. Every merchant who does not keep the record herein provided for shall be reported by the commissioner of the revenue to the local board of review whose duty it shall be to ascertain the correct purchases of such merchant by summoning the merchant before it and by such investigation and examination as it deems

proper to make, or to have made, to correctly determine the true and correct purchases of such merchant, and when this fact has been ascertained the local board of review shall direct the commissioner of revenue to assess such merchant with the State license tax provided by law upon the purchases so ascertained, in addition to the minimum State license tax of twenty-five dollars hereinbefore provided for, but the minimum State license tax of twenty-five dollars hereinbefore provided for shall not apply to licenses granted merchants in the license year beginning May first, nineteen hundred and sixteen, and ending April thirtieth, nineteen hundred and seventeen. Should the commissioner of the revenue fail to perform the duty herein imposed upon him he shall not be paid by the State any commission upon the tax so assessed, and he shall be subject in each case of failure to a fine of twenty-five dollars to be recovered as other fines are recovered, and it shall be the duty of the local board of review to bring to the attention of the attorney for the Commonwealth each failure of the commissioner of the revenue to perform the duty herein required of him."

Merchant, Tax by Counties, Cities and Towns.

Counties are authorized to tax the net amount of capital as defined by section 46 of the tax laws of a merchant on hand February 1st of each year, but in doing this the merchant may file with the commissioner of the revenue a statement verified by affidavit showing the amounts owing upon the purchase price of such goods, wares and merchandise, if any, and further showing the persons, firms or corporations to whom the same is due, and the address of each and thereupon it shall become the duty of the commissioner of the revenue to deduct the aggregate of such amounts from the capital of such merchant in making the assessment of such capital for local purposes.

Cities and towns may, if authorized by their several charters, impose a license tax on merchants, or may, under general law, tax the net amount of capital (as defined by section 46 of the tax laws), a merchant has on hand the first of February of each year, but in doing this, the merchant may file with the commissioner of the revenue a statement verified by affidavit showing the amounts owing upon the purchase price of such goods, wares and merchandise, if any, and further showing the persons, firms or corporations to whom the same is due, and the address of each, and thereupon it shall become the duty of the commissioner of the revenue to deduct the aggregate of such amounts from the capital of such merchant in making the assessment of such capital for local purposes.

License Laws Amended.

(In force as amended on and after June 17, 1916).

Section 46. Merchant's license.—The law, as amended, requires merchant to keep his invoices and a record with ink of all purchases, etc. Record open to inspection and examination by taxing officers. Merchant assessable with additional license tax for failure to keep such record. Commissioner fined for failure to report merchant not keeping such record, etc.

Section 47. Railroad and other incorporated companies, and manufacturers, which sell mineral or forest products, or other articles.—The law, as amended, requires merchant's license when products of mine or forest, or manufactured article, are sold at a definite place of business apart from the mine or forest, or place of manufacture.

Section 50. Sale by peddlers.—The law, as amended, allows dairymen to use, upon the streets of a city, one or more wagons to sell and deliver milk, butter, cream and eggs, without peddler's license.

Section 61. Classification of auctioneers.—The law, as amended, adds new sections, 67-A and 67-B, so as to provide license for live-stock auctioneers, and so as to provide when a live-stock auctioneer must also take out merchant's license.

Section 68. License to retailer of tobacco.—The law, as amended, provides a duly licensed hotel keeper, keeper of a house of private entertainment, or eating house, whose purchases of tobacco, snuff and cigars are less than \$500 a year, may, without merchant's license, by taking out retail tobacco license, sell tobacco, snuff and cigars in his hotel, or house of private entertainment, or eating house, etc.

Other persons engaged in the business of retailing only tobacco, cigars, snuff, etc., must pay a specific license tax of \$5.00 for the license to retail tobacco, cigars, snuff, &c., and must also take out merchant's license based on purchases of tobacco, cigars, snuff, &c. If the retailer of tobacco, cigars, snuff, &c., sells other goods, wares and merchandise, he must, in taking out the merchant's license, include with the purchases of tobacco, cigars, snuff, &c., the purchases of other goods, wares and merchandise.

Section 106. License to theatres, public performances, exhibitions, etc.—The law, as amended, increases the rate of tax on licenses.

Section 106½. License on automatic or moving picture show.—The law, as amended, increases the rate of tax on licenses, etc.

Section 109½. License to circus or carnival outside agricultural fair grounds.—The law, as amended, increases the rate of

tax on licenses and imposes fine with respect to publication of time of exhibition, etc., during certain periods.

Section 113½. License for soft drinks, manufacture, sale of, etc.—The law, as amended, increases the rate of tax on licenses, etc.

Section 120. License to vendors of medicine, toilet articles, etc.—The law, as amended, reduces the rate of tax on licenses.

License Laws Amended.

(In force on and after March 17, 1916).

Section 128. Labor Agent.

Section 129. License to labor agent.

The law, as amended, deals with the regulation, of rate of tax on licenses, etc.

Law imposing new License.

(This section in force on and after June 17, 1916).

Section 86½. Providing license on collecting agency.

Automobiles, Locomobiles, Motorcycles, other motor vehicles, etc.

The General Assembly by act approved March 24, 1916 (which act is in force on and after June 17, 1916), enacted an entirely new law with respect to the licensing, and regulating the running of automobiles, locomobiles, motorcycles, other motor vehicles, etc., and this act of March 24, 1916, repeals the act of March 17, 1910, printed on pages 90, 91, 92, 93, 94 and 95 of the Tax Laws of 1915, but the act of March 17, 1910, printed on those pages remains the law until June 17, 1916, on which date the act approved March 24, 1916, becomes effective.

Civil, Mining, Mechanical and Electrical Engineers.

By act approved March 19, 1915, section 89 was added to the Tax Laws. That section imposes a license tax on civil, mining, mechanical and electrical engineers.

Since that law has been in force I have had occasion to request the opinion of the Attorney General whether its provisions require civil engineers employed exclusively by a city, or by a city in connection with other employment, or county surveyor, or a civil engineer whose time is employed entirely by a railroad, is required to take out the license provided for in that section and I have been advised by the Assistant Attorney General as follows:

“the conclusion is clear than an engineer who is employed by a railroad and who works for no other person, firm, or corporation, is required to take out a license just as much as if he were open to general employment.”

and the Assistant Attorney General further advised me,

“Neither can I see that the fact that the chief engineer, under whom his assistants work, takes out a license, would excuse any of his assistants from taking out the license required by statute. The statute is applicable to all civil engineers, whether they set up an office of their own or work under other engineers. The statute is also applicable to county surveyors who engage in no other work than that of surveying for counties and to city engineers who engage in no other work than that of doing work for cities.”

In conformity with this advice, you should require all civil, mining, mechanical and electrical engineers in your district to take out the license provided for in section 89, including all such engineers employed by railroad corporations, or a city, and also county surveyors.

City and Town License Taxes.

Under the new tax laws cities and towns may impose license taxes authorized by general law or by the provisions of their several charters as they have heretofore done, but they cannot impose any license fee or license tax upon any insurance company or industrial sick benefit company and association (or their agents) which has been licensed by this State; nor can they impose any license fee or license tax upon an express company which has been licensed by this State.

Code Sections Amended.

Section 443. When assessors of lands to return their books.

Section 450. Printed forms of land and property books, interrogatories, to be answered under oath by taxpayers and furnished by Auditor; expenses thereof to be paid out of the treasury; disobedience of commissioner punished.

Section 460. Clerk to make out list of judgments for partition or recovery of lands, and of lands devised.

Section 486. The commissioner to make three copies of land book; his oath, and certificate of local board of review.

Section 496. Commissioner to assess valuation of property, income and money.

Section 508. Omitted taxes, levies, &c., assessment and collection of.

Section 509. Commissioners to extend levies and taxes; compensation therefor.

Section 511. The commissioner to make three copies of personal property book; his oath and certificate of local board of review.

Section 520. Commissioner of the revenue, how to dispose of copies of land and personal property books.

Section 526. Commissioners' compensation other than fees.

Section 548. Commissioner shall propound interrogatories on oath to applicant for license.

Section 563. When taxes on license to be paid into the treasury.

Section 564. Property (tangible) used in licensed business, to be taxed.

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A handwritten signature in black ink, reading "C. Lee Moore". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Auditor Public Accounts.

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Virginia: Tax Laws

State Tax Board and Local Boards of Review.

AN ACT to amend and re-enact an act approved March 17, 1915, entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such board; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of reports of purchases by merchants and the review of the annual returns and assessments of intangible personal property, income and money, by certain officials and fixing their compensation therefor and to provide penalties for the violation of this act, and to repeal an act entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such boards; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of assessments on intangible personal property, income and money by certain officials, and fixing their compensation therefor and to provide penalties for the violation of this act, approved February 16, 1915, and to change the name of the State advisory board to the State tax board, and to appropriate money to carry out the provisions of this act. Approved March 17, 1916.

Be it enacted by the General Assembly of Virginia, That an act approved March seventeenth, nineteen hundred and fifteen, entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such board; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of reports of purchases by merchants and the review of the annual returns and assessments of intangible personal property, income and money, by certain officials and fixing their compensation therefor and to provide penalties for the violation of this act, and to repeal an act entitled an act to create a State advisory board on taxation and county and city boards of review of assessments; to define the powers and duties of such boards; to fix the compensation of their members and to appropriate money to carry out the provisions of this act; to provide for the review of assessments on intangible personal property, income and money by certain officials, and fixing their compensation therefor and to provide penalties for the violation of this act, approved February sixteenth, nineteen hundred and fifteen, be amended and re-enacted so as to read as follows:

1. That there is hereby created a board, which shall be known as the State tax board which shall consist of the Governor, the Auditor of Public Accounts and the chairman of the State Corporation Commission, who shall be ex-officio members thereof, and shall receive no compensation for serving thereon.

2. Officers.—The Governor shall be the chairman and the Auditor of Public Accounts shall be the secretary of the said board, which may select such assistants as it may deem necessary, whose compensation shall be fixed by the board and paid out of the funds appropriated for the contingent expenses thereof.

3. General Duties.—It shall be the duty of the State tax board—

(a) To collect, digest and preserve information relating to the assessment and collection of taxes in this State and to ascertain the best methods of effecting equitable assessments and of avoiding duplication of taxation of the same property; and to report to the General Assembly such measures as will promote uniformity of assessments, just rates and harmony, and co-operation among all officials connected with the revenue system of the State.

(b) To exercise supervisory powers over local boards of review, examiners of records, commissioners of the revenue, assessors of lands, and all other tax officers.

(c) To generally and specifically instruct local boards of review, examiners of records and other tax officers respecting the discharge of their duties, in carrying out the laws of this State.

(d) To investigate or cause to be investigated at any time whether local boards of review, examiners of records and other tax officers are performing their duties in obedience to the laws and the instructions of the State tax board.

(e) To report local boards of review and tax officers to the circuit, corporation or hustings court for malfeasance, misfeasance, and neglect of official duty or for incapacity, and it shall thereupon be the duty of the court to summon at its next term the board or officer to show cause why it or he should not be removed from office.

(f) To require reports and information at any time from local boards of review, examiners of records, and other tax officers, which reports and information shall be furnished promptly; also to summon in person or by registered mail, before it at any time, to instruct or to procure information from any or all members of a local board of review, examiners of record, commissioners of the revenue, assessors of lands or other tax officers.

(g) To investigate at any time the assessment and collection of taxes in any county, town or city, and when any assessment is found to be unjust or unreasonable, to institute such proceedings in court as may be deemed necessary in order to correct such assessment by raising or lowering same.

(h) To do all other acts not in conflict with the laws of this State which, in its judgment are essential and necessary for the complete and proper discharge of its duties and for effecting such uniform valuations as will promote fairness and equality of assessments and taxation.

(i) To perform all duties placed upon, and to exercise all the powers conferred by law upon, the State advisory board on taxation or the State tax board.

4. In all matters within its jurisdiction, the said State tax board shall have authority to administer oaths, to award, issue and have served, executed and returned any writ, notice, process, order or order of publication which may by law be awarded, issued, served, or returned by or to any court of law or equity in this Commonwealth, for the purpose of compelling the attendance of witnesses and the enforcement and execution of its findings, orders and judgments. All writs, processes and orders of the board shall run in the name of the Commonwealth, shall be signed by the chairman of the board, and may be executed and returned in like manner as the process, writs, notices or orders of the courts of record of this Commonwealth, and, when so served, shall have the same legal office.

5. The sum of ten thousand dollars annually, or so much thereof as may be necessary, be, and the same is hereby, appropriated out of any funds in the treasury not otherwise appropriated to carry out the purposes of this act, to be paid by the Auditor of Public Accounts upon the warrant of the chairman, countersigned by the secretary of the board.

6. Local Board of Review.—On or before the first day of February of each year, the judge of the circuit court of each county and the judge of the corporation or hustings court of each city, and the judge of the circuit court of each city which has no other court of record, shall, either in term time or vacation, appoint three qualified voters residing in such county or city, to compose a local board of review of assessments for said county or city, and before entering on the duties of their office, such appointees shall take the oath of office prescribed by law for county and city officers; provided that not more than two members of said local board of review shall be members of the same political party, excepting in those counties and cities where at the presidential election last preceding the appointment of such board, the majority party in the State cast more than sixty per cent. of the total vote in such county or city. And if it shall appear that any person thus appointed cannot, or for any reason will not, perform the duties required of him by law, the said judge shall, either in term time or vacation, appoint another in his place. The said local board of review shall organize by electing one of their number as chairman. The clerk of the circuit, corporation or hustings court shall be ex-officio clerk of said board of review, but in a city of over fifty thousand inhabitants the local board of review may select a clerk instead of having the services of the clerk of the corporation or hustings court, and the clerk of such board shall attend all meetings and keep a record of the proceedings thereof in a separate book to be provided for that purpose, which shall be preserved and kept on file in the office of the clerk of the circuit, corporation or hustings court, as the case may be. The said local board of review shall sit not more than sixty days in the year in which all real estate is reassessed and in all other years not exceeding thirty days, and shall hold its sessions at such times as the law may require or they may deem necessary, with power in the court which appointed the board, upon application either from the State tax board or the local board of review, to extend the time as may be deemed reasonable or necessary by the court.

The compensation of each member of the local board of review of assessments shall be four dollars per day for each day that he shall sit as a member of said board, and of the clerk, two dollars per day for each day that he shall be necessarily employed, to be paid one-half by the Commonwealth and one-half by the county or city wherein he serves. The accounts for such compensation shall be made out and verified by affidavit of the member before the clerk of the circuit, corporation or hustings court, in which shall be stated that the time for which said per diem is claimed was necessarily employed; and when said accounts shall be so made out and verified, they shall be paid out of the State and county or city treasury, in equal proportions, out of any money in such treasury not otherwise appropriated.

7. Duties of Local Board of Review of Assessments.—Each local board of review of assessments shall have power, and it shall be its duty:

(a) To receive from the Auditor of Public Accounts the interrogatories for taxpayers and to deliver the same to the commissioners of the revenue, with directions to the commissioner to call in person upon each taxpayer in their districts, to view and list at its fair market value the property to be assessed, and to procure full and complete answers to the interrogatories sworn to as required by law, and to require the taxpayer to write the word "none" opposite those items of property, money, or income which he does not own.

(b) To receive said interrogatories from the commissioners of the revenue and to return with instructions to the commissioners all interrogatories found to be defective, incomplete and not to contain what the board has reason to believe to be the true returns of any taxpayer or the true value of the property, and all interrogatories not signed and sworn or affirmed to.

(c) To immediately report to the court any serious misconduct, neglect or dereliction of duty or incapacity of a commissioner of the revenue, and at the same time to notify the State tax board of such action; to notify the State tax board of any serious misconduct, neglect or dereliction or incapacity of the examiner of records.

(d) To review the interrogatories of taxpayers and to require the examiner of records to review those interrogatories so far as they relate to intangible personal property, money and income; and in the discretion of the board, to require the examiner of records to attend any and all its meetings and to aid the board in every way possible to bring about full, complete and uniform assessments at fair market value.

(e) To ascertain the fair market value of tangible and intangible personal property, money and income of taxpayers and report the same to the commissioners of the revenue for assessment.

(f) To call upon taxpayers or their agents or any person, firm, or officers of a company or corporation, to furnish information relating to intangible (or tangible) personal property, money and income of any and all taxpayers; and to summon, in person or by registered mail, taxpayers or their agents, or any person, firm, or officer of a company or corporation, to answer under oath all questions touching the ownership and value of intangible (or tangible) personal property, money and income of any and all taxpayers.

Any person refusing, when called upon by the local board of review or the examiner of records, to furnish access to his books of account, papers and other records, as required by this act, shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's failure to furnish such access shall constitute a separate offence.

(h) To report to the Auditor of Public Accounts, upon forms furnished by him, all additions in values of intangible personal property, money and incomes and all additions in State license taxes on merchants made by the examiner of records.

(i) To communicate to the circuit court of the county or the corporation or hustings court of the city information coming to its attention which will aid the court in carrying out the provisions of chapter seven hundred and seventy-four, Acts of Assembly of Virginia, eighteen hundred and ninety-nine-nineteen hundred, being act approved March fifth, nineteen hundred, entitled "an act to direct and authorize county and corporation courts to strike from the 'lists' lands returned delinquent for non-payment of taxes, levies, etc., such as are erroneously thereon."

(j) To review the fiduciary and other reports of the examiner of records required to be made to the board, and to report to the commissioners of the revenue the values ascertained on intangible personal property, money and incomes; and thereupon the commissioners of the revenue shall enter and extend upon their personal property books, or other tax books, the names of persons, firms and corporations chargeable with taxes and levies on intangible personal property, money and incomes at the rates provided by law on such intangible personal property, money and incomes on the valuations as ascertained, as if such intangible personal property, money and incomes had been listed by the individual person, firm or corporation.

(k) To review the reports of purchases by merchants, made or required to be made to the commissioner of the revenue, and require the examiner of records to review those interrogatories and to ascertain whether the merchant's license tax assessed by the commissioner of the revenue against the merchants should be increased or decreased, and to report, upon forms furnished by the Auditor of Public Accounts, the result of their examination and investigation, and also the result of the investigation of the examiner of records approved by the board, to the

Auditor of Public Accounts, the commissioner of the revenue and the county or city treasurer, as the case may be.

(1) Within sixty days after the tax books have been completed and delivered, as required by law, any taxpayer may apply to the local board of review for the correction of his assessment, and the State tax board or Auditor of Public Accounts, represented by the attorney for the Commonwealth or other attorney selected for the purpose, may apply on behalf of the Commonwealth to the local board of review to increase the assessment of any taxpayer, and any county, town or city, through its appointed representative or attorney, may apply to the local board of review to increase the assessment of any taxpayer. The local board of review shall hear and determine any and all such petitions and may increase, decrease or affirm the assessment of which complaint is made, and copies of the orders, entered by the board, shall be furnished the taxpayer, county or city treasurer, Auditor of Public Accounts, and attorney for the county, town or city. In all such hearings, the officers who made the assessments shall, if possible, be present and testify, provided that no taxpayer who has failed, refused, or neglected, without cause shown, to file with the commissioner of the revenue a sworn statement of his property, shall be entitled to be heard nor shall such valuation or assessment be reduced.

The State tax board or the Auditor of Public Accounts on behalf of the Commonwealth, or the attorney for the county, city or town on behalf of the county, city or town, or taxpayer aggrieved by any such order, may apply to the circuit court of the county, or to the corporation or hustings court of the city, or to the circuit court of any city which has no other court of record for the correction of any erroneous assessment of license taxes or any erroneous assessment of lands or other property, either as to over or under valuation, in the same manner as is provided by law for the correction of erroneous assessment of property by any person who is aggrieved thereby.

Nothing contained in this section, however, shall prevent a taxpayer from applying directly to the court for the correction of erroneous assessments of his taxes and levies without first applying to the local board of review.

(m) The said board shall have power to direct the commissioner of the revenue to enter upon the land or property books, or other tax books, any property, real or personal, which is found to have been omitted, and further to direct such commissioner to correct any entries found to be erroneous, either as to over or under valuations and to cancel duplicate assessments.

(n) After the tax books are completed and delivered, as required by law, said board may, at any time within sixty days, upon its own motion, and may upon the motion of the board of supervisors of any county or the council or any other governing board of any city or town or of any five citizens thereof, when it deems an assessment erroneous, change such assessment by raising or lowering the same, and thereupon give notice to any person whose assessment is raised to show cause against such change, unless such person has already been fully heard.

(o) Said board shall keep minutes of its meetings, and enter therein all orders made, and transmit promptly a copy of such orders, as relate to the increase or decrease of assessments, to the commissioner of the revenue, who shall make the corrections on the assessment rolls as directed thereby; provided, however, that no order made by said board shall prevent the taxpayer, or member or members of a board of supervisors, board of supervisors, member or members of a city or town council, city or town council or any other governing board of any city or town, or the Commonwealth, from applying to the proper court for correction of any erroneous assessment in the manner provided by law.

(p) In the year of a quinquennial assessment of real estate and in the year immediately following such assessment, such board of review

shall devote especial attention to grievances and complaints with regard to the assessment of real estate and direct such corrections on the land-books with reference thereto as may be determined; in all other years it shall make no changes in real estate assessments, save and except of lands, lots or improvements not previously assessed.

(q) Said board shall have authority to summon taxpayers to bring before it their books of account or other papers and records for the purpose of verifying the tax returns made by such taxpayers, and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and income; or in lieu thereof said board may require the taxpayer to furnish access to his books, papers and records to the board or to its representative.

(r) If, in the performance of its duties, any local board of review should procure information which would be useful or essential to a local board of review of some other county or city in performing the duties conferred upon it by this act, it shall be the duty of such local board of review to furnish such information to such other local board.

(s) The information procured by local boards of review and examiners of records under this act shall be regarded as confidential, except for the purpose of assessments, and shall not be disclosed except to the State tax board or to some other local board of review or to officers charged with the assessment and collection of taxes, or to a court of record upon its order.

8. Duties of Examiners of Records.—In addition to the duties now imposed by law on the examiners of records, it shall be their duty.

(a) To assist the local board of review in the examination and investigation of reports of purchases by merchants and in the examination and investigation of the returns of taxpayers in regard to intangible personal property, money and incomes, and they shall make such examinations and investigations upon their own account, or when called upon to do so by the State tax board.

(b) To require taxpayers to furnish to them access to their books of account, or other papers and records for the purpose of verifying the tax returns made by such taxpayers and procure the information necessary to make a complete assessment of the taxpayers' intangible personal property, money and incomes, and merchants' license tax.

(c) To perform such duties in connection with the ascertainment of the value of intangible personal property, money and incomes, and of the correctness of the reports of purchases by merchants as are required of them by the State tax board or by the local boards of review.

(d) To make such reports to the local board of review and the State tax board as may be required by law, or as the rules and regulations adopted by either of said boards may require.

9. Should any taxpayer or his agent, or the officer of any company or corporation, or any other person required by this act to furnish information to the local board of review or to the examiner of records, touching the ownership and value of intangible personal property, money and income, and the reports of purchases of merchants, refuse when summoned to attend or refuse to answer under oath all questions touching the ownership and value of such intangible personal property, money and income, and the reports of purchases of merchants, such taxpayer, agent, or other person shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, and each day's refusal to attend or failure to furnish such information shall constitute a separate offense.

Any person refusing, when called upon by the local board of review or the examiner of records, to furnish access to his books of account, papers and other records, as required by this act, shall be deemed guilty of a misdemeanor and shall be liable to a fine of not less than ten

dollars nor more than one hundred dollars, and each day's failure to furnish such access shall constitute a separate offense.

10. Nothing in this act shall in any way abridge or change the duties and powers now conferred by law upon the Auditor of Public Accounts relating to the assessment and collection of the revenue of the State, and he shall continue to exercise all the powers now conferred upon him by law relative to the assessment and collection of the State revenue; and his instructions to officers, so far as the same are authorized by law, shall be carried out subject to the penalty prescribed by law for failure to carry out his instructions.

11. The several commissioners of the revenue shall, on or before the first day of June of each year, return the personal property interrogatories of taxpayers relating to tangible and intangible personal property, money and incomes, to the local boards of review.

12. The examiner of records shall, upon the valuations added as a result of his investigations and examinations of the returns of intangible personal property and incomes of taxpayers, not returned by them, in counties, cities and towns; receive commissions at the rate of one-tenth of one per centum on the first million dollars of such additions, and upon the next four million dollars of additional valuations of intangible personal property and incomes, he shall receive commission at the rate of one-thirtieth of one per centum; and upon the valuations in excess of five million dollars added to the returns of intangible personal property and incomes of taxpayers, he shall receive commissions at the rate of one-fiftieth of one per centum. Upon valuations of money added as a result of his investigations and examinations, the examiner of records shall receive commissions at the rate of one-fiftieth of one per centum on such valuation; and upon additions to purchases of merchants, not returned by them, he shall receive commissions at the rate of five per centum on the increase in the license taxes paid by the merchants resulting from the increase in purchases; provided, however, the examiner of records shall refund and pay into the treasury the compensation paid him on all property and taxable values hereafter reported by him that shall be relieved of taxes erroneously assessed thereon, and the compensation paid them on all property and taxable values upon which the taxes hereafter assessed under this section are not collected and are returned delinquent, and shall be liable therefor under the bond required by law to be executed.

(This act in force on and after June 17, 1916.)

Levies fixed by Board of Supervisors to be reported to, and published, etc., by State Tax Board.

AN ACT to require certified copies of the orders of boards of supervisors fixing levies sent to the State advisory board of taxation, the compilation and printing of a table from said orders, and the tables, so compiled and printed, furnished upon application. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the clerk of the board of supervisors of each county shall send to the State advisory board on taxation a certified copy of the order, fixing and ordering county levies and levying school taxes, as authorized and empowered to be made by section eight hundred and thirty-three-a of the Code of Virginia and acts amendatory thereof, within fifteen days after the date of the entry of said orders.

That the State advisory board on taxation, as soon as the said certified copies of the said orders have been received, shall from said orders compile and cause to be printed a table showing the levy for each county and the school tax levy for each district in each county.

3. That the State board of taxation shall furnish to any firm, corporation or individual, residing or doing business in this State, upon application in writing, a copy or copies of the said table.
(This act in force on and after June 17, 1916).

Segregation Act.

AN ACT to segregate, for the purpose of taxation, pursuant to section 169 of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes may be levied, and to provide for the continuance for the year 1915, and until otherwise provided by law, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and tangible personal property; and to repeal an act entitled "An act to segregate for the purposes of taxation, pursuant to section 169 of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes, and upon what subjects local taxes may be levied, and to provide for the continuance for the year 1915, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and tangible personal property," approved February 16, 1915. Approved March 15, 1915.

Whereas, in the judgment of this General Assembly the interests of the Commonwealth will be promoted by putting into operation at the earliest date practicable a plan of complete segregation of the subjects of taxation so as to specify and determine upon what subjects State taxes and upon what subjects local taxes may be levied, and

Whereas, it is now impossible, in view of the re-assessment of real estate to be made this year in pursuance of constitutional provision, to make an accurate estimate of the probable revenues hereafter to be derived by the cities and counties from real estate, and it is likewise impossible at this time to make an accurate estimate of the amount to be derived by the State from taxable intangible personal property under the plan of complete segregation contemplated as an ultimate result of this act, and

Whereas, the next General Assembly, under the temporary plan of partial segregation herein provided for, and after the reassessment of real estate to be made this year under the provisions of the Constitution, will be able to determine with accuracy how complete segregation may be accomplished without embarrassment incident to uncertainty of State and local revenues, and

Whereas, in the opinion of this General Assembly it is expedient to continue until the next session of the General Assembly the present levy of State taxes for school purposes, in order to provide against any temporary loss in the State's revenue incident to the readjustment of its tax system; now, therefore,

1. Be it enacted by the General Assembly of Virginia, pursuant to the provisions of section one hundred and sixty-nine of the Constitution of Virginia, all taxable real estate and all taxable tangible personal property as enumerated in section six in schedule "B" of an act entitled an act to raise revenue for the support of the government, and public free schools, to pay the interest on the public debt and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, approved April sixteenth, nineteen hundred and three, also the tangible personal property of public service corporations (except rolling stock of corporations operating railroads by steam) be, and the same are hereby, segregated and made subject to local taxation

only; provided, however, that there shall be continued for the year nineteen hundred and fifteen and until otherwise changed by law, the present State school tax of ten cents on every one hundred dollars of the assessed value of said real estate and tangible personal property, which tax shall be applied to the support of the public free schools for the equal benefit of all of the people of the State and to be apportioned on a basis of school population; and pursuant to the said provisions of the Constitution all insurance taxes and licenses on insurance companies and all taxable intangible personal property, rolling stock of all corporations operating railroads by steam, and all other classes of property not hereinbefore specifically enumerated in this act, be and the same are hereby segregated and made subject to State taxation only; "provided that nothing herein contained shall prevent any city from levying a tax upon said segregated intangible personal property assessed to the residents therein at a rate not to exceed thirty cents upon the one hundred dollars of assessed valuation thereof; nor to prevent the boards of supervisors of any county from levying a district road tax on all said segregated intangible personal property assessed to the residents in the magisterial district proposed to be taxed for district purposes to be used exclusively for the construction and repair of roads located within the magisterial district in which said levy is laid at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof (but this clause shall not be construed to authorize the board of supervisors of any county to levy such tax against the residents of an incorporated town which maintains its own roads, which town is located within such magisterial district), nor to prevent any incorporated town in this State which is exempt by statute or by the express provisions of its charter from the payment of district road taxes, or which maintains its own roads free of expense to the magisterial district in which it is located from levying and collecting a tax on all said segregated intangible personal property assessed to residents therein at a rate not to exceed thirty cents on the hundred dollars of assessed valuation thereof;" except that the capital of merchants shall not be subject to State taxation, but may be taxed locally as prescribed by law; and the shares of stock of banks, banking associations, and other institutions enumerated in section seventeen in schedule "D" of the act aforesaid, which shares of stock shall be taxed as provided by law.

Sec. 2. (As amended by act approved March 22, 1916). The value of all of the real and personal properties mentioned in this act shall be ascertained and determined, and the taxes, local and State, shall be extended on the values thereof in the manner prescribed by law.

Sec. 2-a. On the real estate and personal property, or other taxes assessed or extended for local purposes, and heretofore assessed for State purposes, the commissioners of the revenue shall be paid by the cities, counties or towns not less than the commissions now allowed by law for the assessment of State taxes.

2-b. On the real estate, personal property, public service corporations, or other taxes heretofore received by the State but hereafter to be collected for local purposes, the treasurers of cities, counties and towns shall be paid by the cities, counties and towns the same commissions as now allowed by law for the collection of State revenue; provided, that if there is a collector of taxes in any city, of over fifty thousand inhabitants, the said commissions shall not be paid the treasurer of such city on taxes collected by such city collector.

(This section as amended in force on and after June 17, 1916).

3. The provisions of this act shall apply to the assessment and collection of State taxes and local levies for the year nineteen hundred and fifteen, and thereafter until otherwise provided by law.

4. Be it further enacted by the General Assembly of Virginia, that an act entitled "an act to segregate, for the purposes of taxation, pur-

suant to section one hundred and sixty-nine of the Constitution of Virginia, the several kinds and classes of property so as to specify and determine upon what subjects State taxes and upon what subjects local taxes may be levied, and to provide for the continuance for the year nineteen hundred and fifteen, of the present State school tax of ten cents on every one hundred dollars of the assessed value of real estate and tangible personal property," approved February sixteenth, nineteen hundred and fifteen, be and the same is hereby repealed.

5. All acts or parts of acts inconsistent with this act are hereby repealed.

Taxes on lands and lots, ground rents and rent charge.

On tracts of lands and lots, and the improvements thereon, not exempt from taxation, ground rents and rent charge, there shall be a tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of the State. Segregation Act, approved March fifteenth, nineteen hundred and fifteen.

AN ACT to raise revenue for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section 189 of the Constitution. Approved April 16, 1903.

1. Be it enacted by the General Assembly of Virginia, That the taxes on persons, property, and incomes for the year commencing the first day of February, nineteen hundred and three, and each year thereafter, and on licenses to transact business shall be as follows:

Classification of persons and personal property.

3. The taxable subjects shall be classified by schedules as follows—to-wit:

SCHEDULE A.

4. The classification under schedule A shall be as follows—to-wit:

First. The number of white male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

Second. The number of colored male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

Tax on persons.

5. Upon every male person, classified in schedule A, there shall be a tax of one dollar and fifty cents, of which one dollar shall be for aid of the public free schools, and fifty cents shall be returned and paid into the treasury of the county or city in which it shall have been collected.

SCHEDULE B.

Sec. 6. (As amended by act approved March 17, 1910.) The classification under schedule B shall be as follows:

Tangible personal property.

(1) The aggregate number of horses, mules, asses, and jennets, and the value thereof.

(2) The number of cattle, and the value thereof.

(3) The number of sheep and goats, and the value thereof.

(4) The number of hogs, and the value thereof.

(5) The aggregate number and value of all family carriages, stage coaches, carts, wagons, carry-logs, spring wagons, carryalls, gigs, buggies, sleighs, automobiles, bicycles, and vehicles of like kinds, to either of those numerated.

(6) The aggregate value of all books and pictures, except so far as the same are exempt by law.

(7) The aggregate value of all tools of mechanics.

(8) The aggregate value of all farming implements.

(9) The aggregate value of all felled timber, railroad ties, telegraph, telephone or electric light poles, piles, mine props, cord wood, hoop-poles, staves, and bark which has been felled for sale by other than the owner of the land upon which it has been felled within twelve months preceding the first day of February of each year.

- (10) The number of watches and clocks, and the value thereof.
- (11) The aggregate number and value of pianofortes, melodeons, harps, organs, and musical instruments of all kinds.
- (13) The aggregate value of all household and kitchen furniture.
- (14) The aggregate value of gold and silver plate, plated ware, diamonds, cameos, or other precious stones or precious metals used as ornaments or jewelry, not including such subjects as are embraced in any other number of this schedule.
- (15) The aggregate value of grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.
- (16) The number of boats or water crafts under five tons burthen, used for business or pleasure, and the aggregate value thereof.
- (17) The number of all ships, tugboats, barges, boats, or other water crafts of five tons burthen and over, and all other floating property not required to be assessed by the State Corporation Commission, used for business or pleasure, and the aggregate value thereof, with their tackle, rigging, and furniture and all else that pertains to them, or of any share or interest therein, though the said ships, or other water craft, or any of them, may not be, at the time when the assessments are made, in the waters of Virginia.
- (18) The aggregate value of all shot-guns, rifles, muskets, and other fire-arms, bowie knives, dirks, and all weapons of a similar kind; provided, that all fire-arms issued by the State to members of volunteer companies, or for purposes of police, shall not be listed for taxation.
- (19) The value of all seines, pound nets, fykes, weirs, or other devices for catching fish.
- (20) The value of all toll bridges, turnpikes and ferries, except steam ferries, owned and operated by a chartered company.
- (21) The value of all poles, wire, switchboards, et cetera, telephone or telegraph instruments, apparatus, et cetera, owned by any person, firm, or association or company (not incorporated).
- (22) The aggregate value of all other tangible personal property not specifically enumerated in this or other schedules, and not exempt from taxation; provided, that grain, tobacco, and other agricultural productions in the hands of a producer of the same are hereby declared exempt from taxation as property under this schedule.

Taxes on tangible personal property.

7. On all personal property mentioned in this schedule there shall be a tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State. Segregation Act, approved March 15, 1915.

Personal property in choses in action, et cetera. (Intangible personal property.)

8. (As amended by act approved March 20, 1916.) The classification under "schedule C" shall be as follows:

First: Bonds (except bonds of the United States), notes, and other evidences of debt, including bonds of other States than Virginia, bonds of counties, cities and towns located outside of the State of Virginia, bonds of railroad and canal companies and other corporations, bonds of individuals and all demands and claims, however evidenced, whether secured by mortgage, deed of trust, judgment, or otherwise, or not so secured.

The commissioner shall require each person, natural or artificial, residing in his district, city or town, to make out and deliver to said com-

missioner a list in detail of the date, amount for which originally given, but not the name of the debtor, the dates and amounts of the credits thereon, the balance due, and the time of payment of all bonds, notes and other evidences of debt owing to such person in excess of one hundred dollars, and a statement of the aggregate amount of all bonds, notes, and other evidences of debt under one hundred dollars each. The auditor of public accounts shall furnish the necessary blanks for such lists and statements to the commissioner of the revenue.

This list and statement shall be signed and sworn to by the taxpayer before the commissioner of the revenue or some notary public, or some person authorized to administer oaths, who shall certify that said list was signed and sworn to before him. The commissioner shall sign the lists and determine the value of the bonds, notes, and other evidences of debt therein enumerated, subject to an appeal from his valuation to the circuit, county or corporation court. The said list and statement shall include bonds of railroad and canal companies, bonds of counties, cities, towns, located outside of the State of Virginia, and bonds of other States and corporations, bonds of individuals, and all demands and claims, however evidenced, whether due or not, from debtors residing out of or within the State, city or county, whether secured by a deed of trust or by judgments or not, deducting from the aggregate amount thereof all such bonds, demands or claims not otherwise deducted owing to others as such principal debtor, and not as guarantor, endorser or surety; but not deducting any money that may be due to others on account of the purchase of securities which are non-taxable; but no bond, demand or claim constituting a part of the capital as defined in this act of the business done out of this State, or any capital used by any merchant or manufacturer, and taxed under this act shall be included in this section. No credit shall be given for debts due nor deductions made unless such taxpayer shall append to said list an inventory showing the persons and address to whom said demands or debts are owing and the amount of each.

The list and statement herein provided for shall be delivered by said commissioner to the clerk of the circuit, county or corporation court of his county or city, who shall file the same in his office, properly labeled, keeping the list for each year separate. If any person, firm or corporation shall, with a view to evade the payment of taxes, fail or refuse to make out and deliver under oath such list and statement as herein provided for of any such bonds, notes or other evidences of debt, then the omitted evidences of debt shall not be recoverable by action at law or suit in equity in any of the courts of this Commonwealth or by any legal process, or by sale under deed of trust, or otherwise, until they shall have been reported for assessment, and the taxes paid thereon for the years that they should have been paid, with an addition of fifty per centum of the amount of said unpaid taxes; and the failure to make out such list and statement to the said commissioner shall be taken as prima facie evidence of the intention to so evade payment of taxes.

But where in any action at law or suit in equity it is ascertained that there are unpaid taxes and penalties on the evidence of debt sought to be enforced, and the suitor makes affidavit that he is unable to pay these taxes and penalty, but is willing for the same to be paid out of the first recovery on the evidence of debt, the court shall have authority to enter as a part of any judgment or decretal order in said proceedings that the amount of taxes and penalties due and owing shall be paid to the proper officer out of the first collection on said judgment or decree.

Second. All capital of persons, firms and corporations employed in a trade or business not otherwise taxed; and, in case of a corporation when all of such capital is taxed by this State, the shares of its stock in the hands of individual shareholders shall not be further taxed for State

purposes. But real estate belonging to such persons, firms and corporations shall not be held to be capital, but shall be listed and taxed as real estate.

"Capital," as used in the tax laws, shall be construed "net assets," as hereinafter defined.

"Net assets" with reference to persons, firms and corporations engaged in a business subject by the laws of this State to a tax on capital, shall be construed to mean the gross assets of such person, firm, company or corporation less such deductions as are hereinafter set out.

The gross assets are defined as follows:

(1) The money realized from the sale of shares of stock or the money adventured in the business.

(2) The inventory of stock on hand.

(3) All raw materials for use in the business whether at the place of business, in storage, or elsewhere.

(4) Accounts receivable.

(5) Bills receivable.

(6) All machinery and tools not taxed as real estate.

(7) Money on hand and on deposit.

(8) All other property of any kind whatsoever, including all choses in action, equities, demands and claims.

The deductions which may be allowed in ascertaining "net assets" are as follows:

(1) Salaries due officers and employees on the pay roll.

(2) Interest charges due and accrued.

(3) Money borrowed represented by notes or other obligations contracted within the period of six months prior to February first, may be allowed as a further reduction, provided that all money so borrowed can be clearly shown to be represented by property enumerated in the return of gross assets.

The excess of the gross assets over the deductions, as above defined, shall be deemed and treated as "net assets" which shall, wherever the laws of this State require a tax on capital, be taxed at the rate of seventy cents per hundred.

When the amount of such aforesaid borrowed money and other deductions are in excess of the "net assets" as hereinbefore defined, then such excess shall be assessed and taxed as capital.

Every person, firm and corporation engaged in a business whose capital is subject by the laws of this State to taxation, is hereby required to keep accounts showing the above items, which shall at all times be open to the inspection of the commissioners of the revenue, the examiners of records, local boards of review, and the State advisory board on taxation; and every such person, firm or corporation shall be required to make a return under oath to the commissioner of the revenue, on forms prescribed by the Auditor of Public Accounts, showing the items of gross assets as above defined, and also the items of deductions as above defined, and shall also furnish a list under oath to the commissioner of revenue giving the names, addresses and amounts of all indebtedness deducted as authorized above, and shall further certify that such indebtedness was made in the usual course of business and is represented in the gross assets returned as above.

Nothing herein shall prevent cities and towns of this Commonwealth from imposing a license tax on merchants, mercantile firms or corporations, based on their purchases or otherwise, in pursuance of their respective charters, or of the general laws of the State for the government of cities and towns.

Where any person, firm or corporation domiciled and doing business in this State maintains a branch of such business outside of this State, no part of the capital of such person, firm or corporation permanently invested in any such branch of its business, nor any intangible assets,

arising from business originating at any such branch and transacted outside of this State, shall be considered as situated in this State for the purpose of taxation or be assessed with taxes in this State,—any statutory provisions or rule of construction to the contrary notwithstanding—it being the intent and purpose of this provision to exact of citizens of this State no higher or greater tax than that exacted of non-residents doing business in this State.

Third: The value of the principal or personal estate and credits other than money under the control of a court receiver or commissioner, in pursuance of an order, judgment or decree of any court, or in the hands or under the control of an executor, administrator, guardian, trustee, agent, or other fiduciary; and the principal of personal estate and credits other than money deposited to the credit of any suit and not in the hands of a receiver or other fiduciary.

Fourth: All money other than money used or employed in any trade or business not otherwise taxed on deposit with any bank or other corporation or firm or persons, or in the possession or under control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State, which shall include certificates of deposit of any bank, banking association, trust or security company; provided, that money as herein defined shall not be liable to taxation by any of the counties, cities, towns, school districts or other local subdivisions of this State. All money under the control of a court receiver or commissioner in pursuance of an order, judgment or decree of any court or in the hands or under the control of an executor, administrator, guardian, trustee, agent, or other fiduciary; and all moneys deposited to the credit of any suit, and not in the hands of a receiver or other fiduciary.

Fifth: All shares of stock of corporations or joint stock companies, except such corporations and joint stock companies all of whose capital is taxed by this State, or which pay a franchise tax in this State, and banks, banking associations, trust and security companies, and insurance companies, which are otherwise taxed in this State.

Sixth: All bonds of counties, cities and towns, or other political subdivisions of this State.

(The provisions of this section as amended apply to the assessment for 1916 and thereafter.)

Taxes on personal property in choses in action, etc. (Intangible personal property.)

Section 9. (As amended by act approved March 20, 1916.) The taxes on intangible personal property shall be as follows:

On all property embraced in classes one, three and five in this schedule, there shall be a tax of sixty-five cents on every hundred dollars of the assessed value thereof, and on all property embraced in class two of this schedule, there shall be a tax of seventy cents on every hundred dollars of the assessed value thereof, which shall be paid into the State treasury and applied to the payment of the expenses of the government. And any city in this State may levy a tax on such property assessed to residents therein at a rate not to exceed thirty cents on the one hundred dollars on the assessed valuation thereof; and the board of supervisors of any county may levy a district road tax on such property assessed to residents in any magisterial district proposed to be taxed for district purposes to be used exclusively for the construction and repair of public roads and bridges located within the magisterial district in which said levy is laid at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof, but this clause shall not be considered to authorize the board of supervisors of any county to levy such

tax against the residents of any incorporated town within such magisterial district which maintains its own roads; and any incorporated town in this State which is exempt by statute or by the express provisions of its charter from the payment of district road taxes, or which maintains its own roads, free of expense to the magisterial district, may levy a tax on such property assessed to residents therein at a rate not to exceed thirty cents on the one hundred dollars of assessed valuation thereof.

On all property embraced in class four in this schedule the tax shall be as provided by law. On all property embraced in class six in this schedule there shall be a tax of thirty-five cents on every one hundred dollars of the assessed value thereof, which shall be paid into the treasury of the State. Provided, however, that from and out of the tax on all such property paid to and retained by the State for the expenses of the State government there shall be set aside ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State. Provided, further, however, that in the event any taxpayer shall fail, without just cause shown, to return for taxation any intangible personal property under the provisions of this schedule within the time prescribed by law, and it is ascertained thereafter that any such property has not been returned for taxation, it shall be assessed when discovered, and taxed at the full rate of taxation provided for real estate in this State, which shall include the State rate and the local rates and levies of the county, district, town or city wherein the owner or taxpayer has his legal residence. The provisions of section eight and of this section of this schedule shall apply with equal force to any person or corporation representing in this State business interest that may claim a domicile elsewhere, the intent and purpose being that no non-resident person or corporation, either personally or through any agent, shall transact business here without paying to the State a corresponding tax with that exacted of its own citizens and all bills receivable, obligations or credits and other intangible assets arising from the business done in this State are hereby declared assessable within this State and at the business domicile of said non-resident person or corporation, his or its agent or representative.

(The provisions of this section as amended apply to the assessment for 1916 and thereafter.)

Corporations doing no business in Virginia—intangible property—situs for taxation.

AN ACT relating to the situs for taxation of intangible property owned by corporations which do no business in this State. Approved March 22, 1916.

Whereas, certain corporations have been organized under the laws of Virginia, and it is anticipated that certain others will be organized thereunder, which do no business within this State; therefore

1. Be it enacted by the General Assembly of Virginia, That no license tax nor ad valorem taxes, State or local, shall be imposed upon the stocks, bonds, investments, capital or other intangible property owned by corporations organized under the laws of this State which do no part of their business within this State; and the mere holding of stockholders meetings in this State by such corporations required by law, shall not be construed as doing any business in this State within the meaning of this act; provided, however, that if while any such intangible property is subject to any taxation under the laws of this State, it be assigned or transferred to any such corporation, such property shall continue to be subject to all taxation now or hereafter imposed by law just as if such assignment or transfer had not been made. All liens on such property

for taxes now or hereafter provided for by law are hereby preserved, and such taxes may be assessed either against the assignor or the assignee, and however assessed may be collected of either by any of the methods now or hereafter provided for by law.

(This act in force on and after June 17, 1916).

MONEY.

The General Assembly by act approved January 29, 1914, segregated for taxation by the State alone "money on deposit with any bank or other corporation or firm or person, or in possession or under the control of the owner whether such money be actually in or out of this State, and belonging to a citizen of this State."

The act is as follows:

AN ACT to provide for the segregation of the tax upon money on deposit, or otherwise, and to make it liable to taxation by the State alone, and to fix the rate of such taxation. Approved January 29, 1914.

1. Be it enacted by the General Assembly of Virginia, That in pursuance of the provisions of section one hundred and sixty-nine of the Constitution of Virginia, money on deposit with any bank or other corporation, or firm or person, or in the possession or under the control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State, is hereby segregated and made subject of taxation by the State of Virginia only, and shall not be liable to taxation by any of the cities, towns or counties, school districts, and other local sub-divisions of this State.

2. The total rate of such segregated taxation on such money on deposit or otherwise shall be twenty cents on the one hundred dollars, one-half of which shall be applied to the support of the government, and one-half of which shall be applied to the support of the public free schools of the State. The ten cents to be applied to the public free schools shall be and is hereby appropriated as a special fund to the primary or grammar schools of the State.

3. Money belonging to any county, magisterial district, city or town in this Commonwealth is hereby declared to be exempt from taxation and shall not be assessed under this act, nor shall any other money now exempt by law from taxation or which is otherwise taxed be assessed under the provisions of this act.

4. Money in the hands of fiduciaries, which is now required by law to be reported to the commissioners of the revenue by the examiners of record, shall be reported as now required by law and when so reported shall be assessed by the commissioners at the same rate as provided in section two of this act.

Notes by Auditor Public Accounts for information of taxpayers and commissioners of the revenue.

Commissioners of the revenue not authorized to assess money as follows:

Money of a person, firm or corporation actively used and employed in business as a merchant, because the money so employed is a part of the merchants' capital and the State instead of taxing a merchant on capital requires the payment of a license tax based on purchases.

Money of a person, firm or corporation engaged in the business of manufacturing, because the money so employed is a part of the capital of the manufacturer and is required by law to be assessed as capital.

Money belonging to any railroad, canal, telephone, telegraph, water, heat, light, power, express or steamboat corporation, because money belonging to such corporations is assessable by the State Corporation Commission.

Money deposited in any National or State bank, security or trust company which is the property of another National bank, State bank, trust or security company, because such money is a part of the capital of the bank, trust or security company making the deposit, and their capital is not taxable, because in lieu of taxing the capital the State imposes a tax on the shares of stock owned by their stockholders.

Money belonging to the United States Government, State of Virginia, any county, magisterial district, city or town in this State, because all such money is exempt from taxation.

The provisions of this act require the assessment of money owned by a taxpayer of this State even though it is out of this State on deposit or in the custody of a person, firm, bank or other corporation outside of this State. If the money is a loan evidenced by a bond, note, due bill or other evidence of debt, then such bond, note, bill or other evidence of debt, if owned by a taxpayer of this State, must not be assessed as money under act of January 29th, 1914, but must be assessed as bonds, notes, etc., are assessed under section eight of the tax laws, at sixty-five cents on the one hundred dollars valuation for State purposes and with county, district, town and city levies imposed thereon.

SCHEDULE D.

Tax on income.

Sec. 10. (As amended by act approved March 22, 1916.) The classification under schedule D providing for the taxation of income shall be as follows, to-wit:

The aggregate amount of income of each person or corporation, whether received or due but not received within the year next preceding the first of January in each year, subject to the deductions and exemptions herein below recited.

Income shall include.

1st. All rents, except ground rents or rents charge, salaries, wages, fees or compensation of whatever kind from professions, vocations or other services.

2d. All interest upon notes, bonds, or other evidences of debt of every description, including those of other States or other countries (except bonds of this State and bonds of the United States), of any corporation, company, partnership, firm or individual, all dividends derived from stocks or other evidences of ownership or interest in property, but not including dividends paid in stock; all royalties derived from mines, patents, copyrights, or the possession or use of franchises or legalized privileges of any kind; and all annuities from invested funds or trusts; provided, that the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured on life insurance, endowment, or annuity contracts, upon the return thereof to the insured at the maturity of the term mentioned in the contract, or upon surrender of contract, shall not be included as income.

3d. All profits from earnings of any partnership or business done in or out of Virginia, due and paid or accrued, whether apportioned in any manner or not; and all profits derived from the sale of real or personal estate.

4th. The amount of sales of live stock and meat of all kinds less the actual purchase price of live stock the sales of which are reported as income.

5th. The amount of sales of wood, butter, cheese, hay, tobacco, grain and other vegetables and agricultural productions during the preceding year, whether the same was grown during the preceding year or not, less all sums paid for taxes, and for labor, fences, feed, fertilizers and seed purchased and used upon the land upon which the vegetables and agricultural productions were grown or produced, and the rent of said land paid by said persons, if he be not the owner thereof.

6th. All other gains and profits derived from any source whatever. There shall be exempt from taxation under this schedule income of each taxpayer as follows:

(a) To an individual income up to and including the sum of twelve hundred dollars.

(b) To husband and wife, income up to and including the sum of eighteen hundred dollars.

(c) For each unmarried natural or legally adopted child under the age of twenty-one years the sum of two hundred dollars.

Provided, that only one deduction of the specified sums aforesaid shall be made from the aggregate income of any family except that guardians may make a separate deduction of twelve hundred dollars in favor of each ward, out of income coming to such ward.

In addition to the foregoing exemptions, there shall be deducted from the income of the persons or corporation assessed the following:

1. The actual amount paid during the year for repairs to buildings, the rent of which is reported as income, all interest on existing personal indebtedness, all taxes, and all fire insurance premiums due and paid during the year.

2. All necessary expenses actually paid in carrying on any individual or corporation business, not including personal, living or family expenses, paid during the year, and not including books, tools, instruments, machinery, appliances, furniture or fixtures or other taxable property purchased, whether used in connection with the business or not.

3. All losses of property and such as are incurred in lawful business, actually sustained during the year, and not compensated for by insurance or otherwise.

4. All debts due to the taxpayer actually ascertained to be worthless and actually charged off within the year.

The auditor shall prepare and furnish to the commissioners of the revenue necessary forms of interrogatories for the assessment of the income tax separate and distinct from other forms of interrogatories.

Each individual whose income is taxable under this section shall report profits and dividends received from any business in which the individual is interested or owns stock, showing the source from which received and the amount received, but he shall not be taxable on those profits and dividends, provided such profits and dividends are reported for assessment by the person, or corporation, conducting the business; otherwise the individual shall be taxable on such profits and dividends as income.

Sec. 11. On income, as defined in this schedule, the tax shall be one per centum, and no city, town or county shall levy or assess any tax on income for municipal or county purposes, and any provision of any city or town charter in conflict with this act is hereby repealed; provided nothing herein contained shall be construed as imposing an income tax on any part of the receipts of any public service corporation which are now subject to a State franchise tax upon such receipts, or on insurance companies which pay a State license tax on gross premiums, or on State and national banks or trust companies engaged in the banking business.

(The provisions of sections 10 and 11 as amended apply to the assessment and collection of the State income tax for the year nineteen hundred and sixteen and thereafter until otherwise provided for.)

Deduction in income for legally adopted child.

AN ACT to provide that where deductions are allowed by law in the assessment of income or other taxes on account of an unmarried child or children of the person assessed, the same allowances shall be made in the case of a child or children legally adopted as for natural children. Approved March 22, 1916.

Be it enacted by the General Assembly of Virginia, That where deductions are allowed by law in the assessment of income or other taxes on account of an unmarried child or children of the person assessed, the same allowances shall be made in the case of a child or children legally adopted as for natural children, and this act shall apply to the assessments for the year nineteen hundred and sixteen.

Returns and assessments of income not to be made public; to be kept under lock and key.

AN ACT to prevent undue publicity of income tax returns. Approved March 24, 1916.

1. Be it enacted by the General Assembly of Virginia, That in entering the income tax returns for the year nineteen hundred and sixteen and every subsequent year, the commissioners of the revenue shall not use for such entry the property book, or any other public record book but shall use a special book, which shall be furnished by the auditor of public accounts, and such book and the return blanks containing statements of incomes shall be safely kept by the commissioners under lock and key except when in their personal possession, and shall not be inspected by any person not officially entitled to inspect them, and the commissioner shall not give to any person, except some other officer authorized by law, or by special order of a court of competent jurisdiction to receive the same, any information regarding such returns.

2. The treasurer of the several counties and cities of the State, and the auditor of public accounts shall keep under lock and key all lists of individuals paying the tax upon incomes and shall not permit the same to be inspected, except by officers of the State or of the United States; provided, that in the event the United States government allows this State's officials to examine its income tax returns, then this State shall allow an inspection of its income tax returns by proper officials of the United States government, whose official duties require them to make such inspection; nor shall they give any information to any other persons than those hereinbefore enumerated except in obedience to a court of competent jurisdiction.

3. All acts and parts of acts inconsistent with this act are hereby repealed.

4. An emergency existing by reason of the approaching assessment of income taxes, affecting the privacy of same as herein provided for, this act shall be in force from its passage.

ON BUSINESS AND OTHER SUBJECTS.**Tax on wills and administrations.**

Sec. 12. (As amended by act approved March 25, 1914). On the probate of every will or grant of administration, not exempt by law, there shall be a tax of one dollar, where the estate, real or personal or mixed, passing by such will or by intestacy of the decedent, shall not exceed one thousand dollars, and for every additional one hundred dollars,

or fraction of one hundred, an additional tax of ten cents; and no one shall be permitted to qualify and act as executor or administrator until said tax shall have been paid, and should it thereafter appear that on the probate of said will or grant of administration the estate has been undervalued, the commissioner of accounts before whom the appraisal is directed to be filed, shall report such fact to the court, whereupon the said tax shall forthwith be paid to the clerk of the court in which said will was admitted to probate or letters of administration granted, and said estate shall not be distributed until such inventory has been filed and the tax paid.

When an estate is committed to a sheriff to be administered, he shall be required to pay said tax as soon as sufficient assets of said estate shall have come into his hands; provided, that said tax shall be charged only upon the value of such estate—real, personal, or mixed—the legal situs of which for taxation was in Virginia during the lifetime of the decedent.

(5. Provided, that when a qualification of a personal representative of a Confederate pensioner is had for the sole purpose of obtaining from the State treasury the sum allowed to defray the funeral expenses of such deceased Confederate pensioner, then, and in that event, such grant of administration shall be exempt from the tax imposed thereon by section twelve of the tax law. Act March 21, 1916, pension law).

18. That no fees or other compensation shall be charged or received by any clerk, attorney, officer, or other person for any service rendered to any applicant under the provisions of this act. * * * * *

Tax on deeds.

Sec. 13. (As amended by act approved March 17, 1910). On every deed, except a deed exempt from taxation by law, which is admitted to record, the tax shall be fifty cents where the consideration of the deed or the actual value of the property conveyed is three hundred dollars or less, where the consideration of the deed or the actual value of the property conveyed is over three hundred dollars and does not exceed one thousand dollars the tax shall be one dollar; where the consideration of the deed or the actual value of the property conveyed exceeds one thousand dollars there shall be paid ten cents additional on every hundred dollars or fraction thereof of such consideration or actual value; on deeds of trust or mortgages the tax shall be upon the amount of bonds or other obligations secured thereby. On deeds of trust or mortgages upon the works and property of a railroad or other internal improvement company, lying partly in this State and partly in another State, the tax shall be upon such proportion of the amount of bonds or other obligations secured thereby as the number of miles of the line of such company in this State bears to the whole number of miles of the line of such company conveyed by such deed; the tax on a deed of release shall be fifty cents; the tax on any deed of partition among joint tenants, tenants in common, or copartners, shall be fifty cents. The tax on every deed, contract or agreement shall be determined and be collected by the clerk in whose office it is first offered for recordation and may thereafter be recorded in the office of any other clerk without the payment of any tax.

On every contract relating to real or personal property, except as hereinafter provided, which is admitted to record, the tax shall be fifty cents where the consideration or value contracted for is three hundred dollars or less; where the consideration or value contracted for is over three hundred dollars, and does not exceed one thousand dollars the tax shall be one dollar; where the consideration or value contracted for exceeds one thousand dollars there shall be paid ten cents additional on every hundred dollars or fraction thereof of such consideration or value contracted for.

On every contract or agreement relating to the sale of rolling stock or equipment (whether the title is reserved in the vendor or not), with a railroad corporation, or other corporation or with a person, firm, or company, admitted to record, the tax shall be ten cents on every hundred dollars or fraction thereof, of the amount contracted for in such contract or agreement, except in the case of a railroad corporation lying partly in this State and partly in another State, in which case the tax shall be upon such proportion of the amount contracted for as the number of miles of the line of such railroad corporation in this State bears to the whole number of miles of line of such railroad corporation.

Any deed, contract, or will may be recorded in the same clerk's office when the record containing such deed, contract, or will, has been destroyed by fire or otherwise, free of tax.

Deeds, wills, etc., not to be admitted to record until tax is paid.

Sec. 590. No deed or contract shall be admitted to record (except a deed conveying land as a site for a school house or church), no will shall be admitted to probate; and there shall be no grant of administration on the estate of any decedent, until the tax on such deed or contract, will or grant, is paid to the clerk.

Deeds conveying lands to the United States not taxable.

Sec. 19 of the Code (as amended by Acts 1910, p. 18). Land acquired by the United States exempt from taxation. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

Tax on suits.

14. When any original suit, whether commenced by writ or notice, ejectment or attachment, other than a summons to answer a suggestion, or other action, except a suit in chancery, is commenced in a county, circuit or corporation court, and in every case of removal or appeal of a cause from a justice's court to the county, circuit or corporation court, or upon any appeal from the decision of the board of supervisors of a county, or of an attachment issued by a justice and returnable to the county or circuit court, there shall be a tax thereon, if the amount of the debt or demand for damages shall not exceed five hundred dollars, of one dollar; and when the debt or demand for damages exceeds five hundred dollars, there shall be an additional tax of ten cents for every hundred dollars, or fraction of one hundred dollars, of such debt or demand in excess of five hundred dollars; provided, that in all suits the plaintiff or his attorney may endorse upon his writ or notice the real amount claimed in his action, and the tax upon the said suit shall be fixed with reference to the amount so claimed.

Second. Upon every appeal, writ of error, or supersedeas in a circuit court, except as otherwise provided, there shall be a tax of three dollars; and on every appeal writ of error, or supersedeas in the supreme court of appeals, there shall be a tax of six dollars; which, if not paid within thirty days from the granting of such appeal, the said appeal shall be dismissed.

Third. Upon every chancery suit, originating either in a corporation or circuit court, there shall be a tax of one dollar and fifty cents.

Fourth. Upon every writ of mandamus sued out of any court there shall be a tax of three dollars.

15. No clerk shall issue any writ, or docket any removal or appealed warrant, or any notice mentioned in the fourteenth section, or record any deed or will or grant any letter or certificate of administration, until the tax thereon shall be paid.

Tax on suits and seals; to whom paid.

Sec. 588. The taxes on suits or other judicial proceedings shall be paid to the clerks of the courts, respectively, in which such suits are brought or proceedings had. The tax on the seal of the State shall be paid to the secretary of the Commonwealth.

Record and report of taxes and public moneys collected by clerks of courts.

AN ACT to amend and re-enact an act approved March 2, 1898, entitled an act to prescribe the mode in which clerks of courts shall keep a record of all taxes and other public moneys collected by them, and to require them to pay the same into the treasury. Approved March 27, 1914.

1. Be it enacted by the General Assembly of Virginia, That an act approved March 3, 1898, entitled an act to prescribe the mode in which clerks of courts shall keep a record of all taxes and other public moneys collected by them, and to require them to pay the same into the treasury be amended and re-enacted so as to read as follows:

Section 1. The auditor of public accounts be, and he hereby is, directed to furnish the clerk of each court of record in the Commonwealth, a book in which shall be entered all taxes and other money belonging to the Commonwealth, collected or which should be collected by said clerk, which said book shall be a record of the court of which he is clerk. The said book shall be so ruled that the taxes on deeds, suits, wills, administrations, et cetera, and other public money collected may be placed in appropriate columns.

Sec. 2. It shall be the duty of the clerk at the time he collects or is required by statute to collect any public money to enter the same upon said book.

Sec. 3. It shall be the duty of the court to designate one of the commissioners of the court whose duty it shall be, on the first day of each month, to examine said book and compare the entries made therein during the preceding months with the records of the court and the clerk's office, and having found the entries correct, to certify that fact below the last entry, stating in the certificate the aggregate amount of money embraced in said entries; and the court shall allow the commissioner designated compensation at the rate of two dollars and fifty cents per day, payable out of the State treasury upon a sworn statement allowed by the court, certified to auditor of public accounts, for the services required of him by this act.

Sec. 4. It shall be the duty of each clerk, on the 28th day of February, and the 31st day of August, to make out a statement, upon forms prepared by the auditor of public accounts, of all taxes and other money belonging to the Commonwealth collected, or which should have been collected, by him during the preceding six months, which statement having been, by the commissioner designated in the manner provided for in section 3 of this act, compared with the said record book shall be signed by said commissioner and said clerk, and be sent by said clerk to the auditor of public accounts, and the clerk shall, on or before the 15th

day of March, and on or before the 15th day of September, pay into the treasury the amount collected by him, or which should have been collected by him, after deducting a commission of five per centum thereon; provided, the aggregate amount collected, or which should have been collected, does not exceed for the six months collections reported the sum of twenty-five thousand dollars, but should the amount exceed twenty-five thousand dollars, then the clerk shall deduct on the amount in excess of twenty-five thousand dollars, three per centum commission.

Sec. 5. The provisions of this act shall not be construed to set aside the law requiring the clerk of any court, when he has five hundred dollars in his hands belonging to the State, to remit the same to the auditor of public accounts for payment into the State treasury.

2. This act shall be in force on and after September 1, 1914.

Every clerk of court to remit to auditor of public accounts when he has \$500.00 belonging to the Commonwealth.

AN ACT to amend and re-enact an act approved February 24, 1890, entitled an act to require the clerk of any circuit, county, or corporation court to remit to the auditor whenever funds due the State in their hands shall amount to five hundred dollars. Approved March 27, 1914.

1. Be it enacted by the General Assembly of Virginia, that an act approved February twenty-fourth, eighteen hundred and ninety, entitled an act to require the clerk of any circuit, county, or corporation court to remit to the auditor whenever funds due the State in their hands shall amount to five hundred dollars, be amended and re-enacted so as to read as follows:

Every clerk of any court whenever the amount of funds in his hands due the Commonwealth shall amount to five hundred dollars, shall remit same to the auditor of public accounts by certified check made payable to the order of the State treasurer, or as otherwise provided by law, such payment to be credited to him and allowed him in the settlements he is required by law to make with the auditor of public accounts. Any clerk failing to comply with the provisions of this act shall be liable to a fine of fifty dollars for each offense to be recovered by a motion in the circuit court of the city of Richmond, made by the attorney general of the State, at the request of the auditor of public accounts.

2. Because this bill affects the revenue of the State an emergency exists, therefore this act shall be in force from its passage.

When clerk to be suspended by court or by judge in vacation.

Sec. 786a, paragraph 4. If it appear that any clerk or other officer of any court of any county or city, charged with the collection of public moneys, has failed for 30 days to report and pay over, as required by law, to the auditor or any proper person authorized by law to receive the same, any funds collected by such clerk or other officer, then said court shall in like manner and after service of rule, as prescribed by section three of this act, suspend said clerk or other officer until such settlement and payment have been made by such clerk or other officer; and if said court, or the judge thereof, in vacation, deem it necessary, it shall appoint some competent person in like manner to discharge the duties of such clerk or other officer until settlement and payment as aforesaid.

Tax on seals.

16. When the seal of the State, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as

follows: For the seal of the State, two dollars, and for the seal of a court or notary, one dollar, and herein shall be included a tax on a scroll or any impression on paper in the place of a seal, or having the force and effect of a seal, and the said tax, except in the case of the seal of the State, shall be collected and paid in the following manner:

All seals taxable under this act, except the seal of the State, are hereby declared illegal and of no effect, and shall not be received or accepted as a legal notarial or court seal in any court of the State, unless the same shall be superimposed upon an adhesive stamp in such manner as to cancel said stamp which adhesive stamp shall be supplied in the manner and form hereinafter provided for.

It shall be the duty of the auditor of public accounts, by and with the advice of the attorney general and the treasurer of the State to cause to be prepared suitable adhesive stamps, of such size and design as may be best adapted to the purpose, and to furnish the same to the treasurer and county clerk of each county and the treasurer of each city in the State in such quantities as may be necessary, charging the said treasurers and clerks on the books of his office with the said stamps at the rate of one dollar each.

The several county and city treasurers and county clerks shall be held accountable under their official bonds for all such stamps so furnished them in the same manner as they are now held accountable for State moneys or other property coming into their hands.

It shall be the duty of the said county and city treasurers and county clerks at all times to keep on hand a supply of said stamps and to sell the same to any person wishing to purchase them, charging therefor the sum of one dollar each, and for such service the several county and city treasurers and county clerks shall receive a commission of five per centum on all stamps sold.

The treasurer of each county and city and county clerks shall report annually, on the first day of July, to the auditor of public accounts, the number of adhesive stamps sold by him during the preceding twelve months, and shall at once pay into the treasury the money received for the same, less his commission.

All mutilated or unused stamps may be returned to the auditor of public accounts under such regulations as he may provide, and when so returned, proper credit shall be given on the books of his office.

In all cases, in which no tax is required by law, the officer affixing the seal shall certify that it is a case in which, by the laws of Virginia, no tax is required upon the seal so affixed by him.

In any case in which a tax is required upon a seal, and the officer affixing the same shall fail to use the adhesive stamp herein provided for, or shall make a false certificate that no tax is required, he shall be guilty of a misdemeanor, and shall be punished by a fine of twenty dollars for each offense, which shall be recovered and paid as are other fines due the Commonwealth; and any person who makes, or knowing the same to be false or counterfeit, sells, uses, or has in his possession any false or counterfeit stamps or die for printing or making the same, which is in imitation of or purports to be a lawful stamp or die, or who knowingly procures the same to be done, shall for each offense be deemed guilty of a felony, and shall be imprisoned in the State penitentiary for a period of not less than one, nor more than five years.

When no tax on seals to be charged.

Sec. 589. No tax shall be charged when a seal is annexed to any paper or document to be used in obtaining the benefit of a pension, revolutionary claim, money due on account of military services or land bounty, under any act of Congress, or under a law of this or any other State, or when a seal is annexed by a notary to an affidavit or deposition.

Tax on banks, banking associations, trust and security companies.

Sec. 17. (As amended by act approved March 18, 1915.) No tax shall be assessed upon the capital of any bank or banking association organized under the authority of this State or of the United States, nor upon capital of any trust or security company chartered by this State, but the stockholders in such banks, banking associations, trust and security companies shall be assessed and taxed on their shares of stock therein. Each bank, banking association, trust and security company aforesaid, on the first day of February in each year, shall make up and return to the commissioner of the revenue of the county, city or town, or district in which said bank, banking association, trust or security company is located, a report in which shall be given the names and residences of all its stockholders, the number and actual value of the shares of stock held by each stockholder. From the total value of the shares of stock of any such bank, banking association, trust or security company, which shall be ascertained by adding together its capital, surplus and undivided profits, there shall be deducted the assessed value of its real estate otherwise taxed in this State, or if the title to the building in which any such bank, banking association, trust or security company does its business, and the land on which it stands, is held in the name of a separate corporation, in which such bank, banking association, trust or security company owns all or a majority of the stock, and such real estate be otherwise taxed in this State, then there shall be deducted from the value of the shares of stock of such bank such proportion of the assessed value of said real estate as the stock it owns in such holding corporation bears to the whole issue of stock in such corporation; and the actual value of each share of stock shall be its proportion of the remainder. The owners of the shares of stock of such banks, banking associations, trust or security companies, shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever; provided, that it is declared to be the purpose and intent of this section that when the affairs of any such bank or banking association, or trust or security company are being wound up under the provisions of an act approved March fifteenth, nineteen hundred and twelve, being chapter three hundred and forty-four of the Acts of Assembly, nineteen hundred and twelve, entitled an act to amend and re-enact section one thousand one hundred and sixty-nine of the Code of Virginia as heretofore amended, the assets of such bank or banking association or trust or security company so being wound up shall continue to be and constitute the capital of such bank or banking association or trust or security company and that no tax shall be assessed thereon as such capital.

Returns of such assets as of February first of each year shall be made up by those having actual custody or control thereof as the same is held and the commissioner of the revenue shall assess the tax thereon against those holding said funds at the rate provided for the taxation of money, and said assessment shall as to such funds be in lieu of all taxes against those beneficially interested therein, but if any surplus shall remain after payment of depositors and creditors in full, such surplus, together with the names and residences of the stockholders and the number of shares owned by them, respectively, shall then be reported by the liquidating officer to the commissioner of the revenue who shall ascertain the fair market value of such surplus assets and assess against each stockholder in such bank or banking association, or trust or security company, for each year for which no tax on stock has been paid, a proportionate tax on said surplus at the rate and for the purposes prescribed in section 18 of this act; and such tax shall be paid by the liquidating officer into the treasury before any distribution of such surplus to stockholders.

Sec. 18. (As amended by act approved March 18, 1915.) It shall be the duty of said commissioner of the revenue, as soon as he receives such report, to assess each stockholder upon such actual value of the shares of stock owned by him a State tax of thirty-five cents on every one hundred dollars thereof, of which twenty-five cents shall be applied to the governmental expenses of the State, and ten cents thereof shall be applied to the support of the public free schools of the State as provided by law.

It shall likewise be the duty of the commissioner of the revenue of each city of the State to assess upon such stockholders a tax, to be levied by the city council or other governing bodies of not exceeding one dollar and fifteen cents on every one hundred dollars value thereof; provided that such city council or governing body may in its discretion direct said commissioners of the revenue to deduct from the value of such shares of stock of such bank for the purpose of local taxation only, the value of any municipal bonds of that particular municipality held by such bank.

And it shall likewise be the duty of the commissioners of the revenue in the several counties of the State to assess upon each stockholder a tax to be levied by the board of supervisors or other governing body of not exceeding one dollar and fifteen cents on every one hundred dollars of actual value thereof, for county and district and district school purposes, except upon the stock of banks located in incorporated towns in which case the rate shall not exceed forty cents for such purposes; provided the sum to be derived from any such district levy shall be expended by said board only in those districts wherein such bank or banks are located.

And it shall be the duty of the commissioners of the revenue or other assessing officers of the several incorporated towns in which such bank or banks are located to assess upon each stockholder a tax, to be levied by the council or other governing body thereof, of not exceeding seventy-five cents on every one hundred dollars of actual value thereof for town purposes. Provided that such boards of supervisors and councils of towns or other governing body may in their discretion, direct said commissioners of the revenue to deduct from the value of such shares of stock of such bank for purposes of local taxation only, the value of any county or town bonds of said county or town held by such bank. Provided that any incorporated town which does not constitute a separate school district may appropriate the whole or any part of the fund derived from said tax to be used for school purposes in the school district in which said town is located. The said tax shall be in lieu of all other taxes whatsoever for State, county or local purposes upon the said shares of stock said commissioner shall make out three assessment lists, give one to the bank, banking association, trust or security company, send one to the auditor of public accounts and retain one. The assessment list delivered to said bank, banking association, trust or security company, shall be notice to the bank, banking association, trust or security company, of a tax assessed against its stockholders, and each of them, and have the legal effect and force of a summons upon suggestion formally issued and regularly served. The tax assessed upon each stockholder in said bank, banking association, trust or security company shall be the first lien upon the stock standing in his name and upon the dividends due and to become due thereon, no matter in whose possession found, and have priority over any and all liens by deeds of trust, mortgages, bills of sale, or other assignment made by the owner or holder, and take priority over all liens, by execution, garnishment, or attachment process sued out by creditors of the stockholder. The bank, banking association, trust or security company shall hold the dividend or other fund which belongs to the stockholder and in its custody at the time the assessment list is received, or that thereafter shall come under

its control, for the use of the Commonwealth, and apply the same to the payment of the tax assessed, and when thus applied shall be acquitted and discharged from all liability to the stockholder for the money thus disbursed.

Sec. 19. (As amended by act approved March 18, 1915.) Each bank, banking association, trust and security company, on or before the first day of June in each year, shall pay into the State treasury and to the treasurer of the several counties, cities and towns, respectively, the taxes assessed against its stockholders.

Sec. 20. (As amended by act approved March 18, 1915.) Should any bank, banking association, trust or security company fail to pay into the treasury the tax assessed against its stockholders on or before the first day of June in each year, then, as soon thereafter as practicable, the auditor of public accounts shall transmit to the treasurer of the county or city in which said bank, banking association, trust or security company is located, a copy of the assessment list furnished him by the commissioner of the revenue, and it shall be said treasurer's duty to collect the taxes therein assessed and to this end levy upon the stock of the taxpayer, or so much thereof as is necessary, to pay said tax and sell the same at public auction for cash, as other chattels and personal property are sold under execution. He shall give to the purchaser a bill of sale made under his hand and seal.

Sec. 21. (As amended by act approved March 18, 1915.) The bank, banking association, trust or security company, on presentation by a purchaser of his bill of sale, shall cause the stock therein described to be transferred to said purchaser, and he shall take a clear and unencumbered title to the stock purchased. Should the taxes assessed against said stockholders be not paid or collected as hereinbefore provided, the lists aforesaid shall stand and be treated and have the legal effect of tax tickets regularly made out against each of said stockholders named in said lists as to which tax the right of levy and distress has accrued to the Commonwealth, and the treasurer shall proceed to collect the same by levy or distress, and possess, all and singular, the authority and power conferred upon him by law to collect other State taxes, and be governed by sections six hundred and twenty-two and six hundred and twenty-three of the Code of Virginia.

Sec. 22. (As amended by act approved March 18, 1915.) The bank, banking association, trust or security company, which shall fail or neglect to comply with each and every provision of this act, for each separate offense, shall be fined not less than one hundred, nor more than five hundred dollars, which fine shall be recovered upon motion, after five days' notice in the circuit, corporation, or hustings court, of the county or city in which the said bank, banking association, trust or security company is located. Said motion shall be in the name of the Commonwealth and presented by the attorney for the Commonwealth, of the court in which the motion is brought or made. The real estate of all banks, banking associations, trust and security companies shall be assessed on the land books of the commissioners of the revenue, with the same taxes with which other real estate is assessed.

Tax on insurance companies.

Sec. 23. (As amended by an act approved March 11, 1915.) Every person, partnership, company or corporation, which contracts on his, their or its account to issue policies or contracts for or agreements for life, fire, marine, surety, guaranty, fidelity, employer's liability, credit, health, accident, live stock, plate glass, tornado, automatic sprinkler, burglary, steam boiler, and all like insurance, shall pay an annual license tax based on the gross premium income derived from business in

this State during each year ending the thirty-first day of December prior to the year for which such license tax is to be paid for the privilege of doing business in this State.

The license year shall expire on the thirtieth day of April of each year. No license shall be issued for less than a year, except to a person, partnership, company or corporation, when he, they, or it first commenced business in this State, in which case the license shall be issued for that part of the year from the date of the issuance of the license to the thirtieth of April following, and the tax thereon shall be two hundred dollars if the said license period be one year, otherwise the first year's license shall be such proportion of the two hundred dollars license tax as the space of time between the issuance of the license and the thirtieth of April following bears to the whole year. The license tax herein provided shall be paid in the State treasury on or before the first day of April of each year, but the auditor of public accounts shall not receive the same until the commissioner of insurance has notified him in writing, showing the amount due, which information the commissioner of insurance shall furnish to the auditor of public accounts on or before the fifteenth day of March of each year, but said commissioner shall, for the purposes of the immediate collection of the license tax for the current year, furnish the information herein required to the auditor of public accounts within five days after the passage of this act.

Every such person, partnership, company or corporation which contracts on his, their, or its account to issue policies or contracts for or agreements for fire, marine, surety, guaranty, fidelity, employer's liability, liability, credit, health, accident, live stock, plate glass, tornado, automatic sprinkler, burglary and steam boiler, and all like insurance shall pay into the State treasury, as hereinabove provided, license tax of two and three-fourths per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during each year ending the thirty-first day of December, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon canceled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State, and every such person, partnership, company or corporation which contracts on his, their, or its account to issue policies or contracts for or agreements for life insurance, and all like insurance, shall pay into the State treasury, as hereinabove provided, a license tax of two and one-fourth per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during each year ending the thirty-first day of December, without any deduction for dividends paid or deduction on any other account except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. Provided, that any such insurance companies chartered by and doing business solely in this State which are purely mutual and have no capital stock, and are not designed to accumulate profits for the benefit of, or pay dividends to the members thereof, or any insurance company chartered by and doing business solely in this State, with a capital stock not exceeding twenty-five thousand dollars and which pays losses from assessments against its policy holders or members, shall pay a license tax of one per centum upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during the year ending the thirty-first day of December, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon canceled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. Provided, further, that

nothing herein shall be construed to apply to mutual fire insurance companies chartered in this State and doing a local business in this State, as defined by act approved March seventh, nineteen hundred and four, nor to industrial sick benefit companies, as defined by an act approved March sixteenth, nineteen hundred and ten, nor to fraternal beneficiary associations, as defined by chapter five of the act concerning the bureau of insurance, approved March ninth, nineteen hundred and six, as amended by an act approved March twenty-fourth, nineteen hundred and fourteen. And provided, further, that nothing herein shall be construed to apply to section twenty-eight of chapter one, and section fourteen of chapter two, of an act concerning the bureau of insurance approved March ninth, nineteen hundred and six, providing that the expenses of maintaining the bureau of insurance shall be paid by the insurance companies doing business in this State, and providing that the expense of keeping the bonds deposited with the treasurer of the State shall be paid by the insurance company depositing same; provided, however, that the license tax to be paid by each of the above described persons, partnerships, companies or corporations, for the license year commencing May first, nineteen hundred and fifteen, and ending April thirteenth, nineteen hundred and sixteen, shall be based upon the gross amount of all premiums, assessments, dues and fees collected, received or derived, or obligations taken therefor, from business in this State during the year beginning January first, nineteen hundred and fourteen, and ending December thirty-first, nineteen hundred and fourteen, both dates inclusive, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon canceled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State, which State license tax shall be paid into the State treasury on or before the first day of April, nineteen hundred and fifteen.

The proceeds of the said license tax to be paid into the State treasury by every person, partnership, company or corporation doing an insurance business in this State as herein provided, shall be retained for the expenses of the State government.

Sec. 24. (As amended by act approved March 11, 1915.) Every such person, partnership, company or corporation shall, on or before the first of March of each year, report, under oath, to the commissioner of insurance, upon forms to be furnished by him, the gross amount of all premiums, assessments, dues, and fees collected, received or derived, or obligations taken therefor, from business in this State during the preceding year ending the thirty-first day of December, without any deduction for dividends paid, or deduction on any other account, except for premiums returned upon cancelled policies, and premiums paid for re-insurance upon business in this State in companies duly authorized to do business in this State. The said annual report shall be examined into by the commissioner of insurance in order to ascertain as to its correctness, and it shall be his duty to file said report, or a copy thereof, when approved by him, with the auditor of public accounts.

Every such person, partnership, company or corporation which shall fail to make the report of premium assessments, dues and fees as herein required, shall be fined fifty dollars for each day's failure to make such report, said fine to be imposed in the discretion of the circuit court of the city of Richmond, upon the motion of the attorney general, after ten days' notice, made at the suggestion of the commissioner of insurance.

The commissioner of insurance shall, upon notification from the auditor of public accounts, that the license tax on premiums, assessments, dues and fees, has not been paid, revoke the license issued the person, partnership, company or corporation.

The auditor of public accounts shall, upon the failure of any such person, partnership, company or corporation to make the payment of

the license tax on premiums, assessments, dues and fees, within the time required by law, add a penalty of ten per centum of the amount of said license tax to the same, and proceed to recover the penalty and the license tax by suit in the circuit court of the city of Richmond on the bond given by any such person, partnership, company or corporation to secure the payment of said tax.

25. (As amended by act approved March 7, 1904.) No charge shall be made against any fire insurance company chartered in this State for the privilege of transacting its business when such company is purely a local mutual association, doing business in not more than four contiguous counties in this State, or in more than four contiguous counties, provided the territory embraced in the counties in which business is done has not a population, exceeding one hundred thousand, and is not designed to accumulate profits for the benefit of, or pay dividends to, the stockholders or members thereof; and, provided, further, that nothing in this act shall be construed to require any tax, other than the tax imposed upon property and the fees imposed by the general law, defining and regulating fraternal beneficial associations, orders or societies, upon secret or fraternal orders where the benefit or relief is payable by the grand or supreme body of the same, and is derived from assessment upon lodges, councils or other bodies.

Sec. 26. (As amended by act approved March 11, 1915.) The real estate and tangible personal property, situated or located in this State, of every person, partnership, company or corporation, whether organized by the laws of another State or country, or organized under the laws of this State, and doing an insurance business in this State, shall be listed and assessed on the land and property books of the commissioners of the revenue in the same manner as other real estate and tangible personal property is assessed, and shall be taxed at the same rate as other like property is taxed in this State.

The license tax on gross premiums as provided in section twenty-three and the tax on real estate and tangible personal property herein provided to be paid by every person, partnership, company or corporation doing such an insurance business in this State, shall be in lieu of all other license fees, taxes or levies whatsoever for State, county, municipal or local purposes, which shall be construed to include their agents except that the certificate fee of one dollar required to be paid by all such agents to the bureau of insurance shall be paid by them as heretofore.

Industrial sick benefit companies.

AN ACT to define and classify industrial sick benefit companies and associations. Approved March 16, 1910.

1. Be it enacted by the General Assembly of Virginia, That any corporation, joint stock company or association, except fraternal beneficiary associations, as defined by chapter five of the act concerning the bureau of insurance, approved March ninth, nineteen hundred and six, organized under the laws of this or any other State, district, territory or foreign country, that collects premiums, dues or assessments weekly from its members or policy holders, and that issues policies of insurance that provide for the payment of weekly indemnity on account of sickness or accident, in addition to a benefit in case of death, and that is not required by its charter, by-laws, or by statute to maintain the legal reserve for said death benefits, shall be held to be an industrial sick benefit company.

2. Such companies shall be governed by this act, by chapter four of the act concerning the bureau of insurance, approved March ninth, nineteen hundred and six, as far as applicable, and by such additional laws heretofore or hereafter enacted as may be applicable to companies of this class or their agents.

No such company shall issue, after the passage of this act, any contract of insurance that does not provide for a weekly indemnity in case of sickness or accident, nor shall any such company issue any contract of straight life, limited payment life or endowment insurance, nor shall any such company issue any contract that provides a surrender value in case of lapse, nor any contract of insurance that provides a greater death benefit than two hundred and fifty dollars (\$250.00), nor a greater weekly indemnity than ten dollars (\$10.00).

The payment of death benefits shall be confined to the wife, husband, family or blood relatives of the insured or relatives by marriage or adoption, affianced husband or affianced wife, or to a person or persons dependent on the insured; subject to the limitation and control of the company as to the designation of beneficiaries within said classes, and such beneficiaries cannot be changed either by assignment or will, without the consent of the company, to persons outside of the above classes.

3. Before any company or association embraced in this act shall be licensed to transact business in this State, it shall first comply with the provisions of section twelve hundred and seventy-one of the Code relating to the deposit of securities with the treasurer of the Commonwealth.

4. Any company or association embraced in this act doing business in this State and qualified under existing laws at the time of the passage of this act, may qualify under the provisions of this act, and when such company has qualified to transact business in this State under the provisions of this act, the commissioner of insurance shall notify the State treasurer.

5. (As amended by act approved March 17, 1915.) Every association or joint stock company embraced in the first section of this act shall pay for the privilege of carrying on its business in this State, a license tax of one per centum upon the gross amount of all premiums, assessments, dues and fees collected, or obligations taken therefor, derived from its business in this State during each year ending the thirty-first day of December, which license tax shall be paid in the same manner and at the same time as is required by law of the regular life insurance companies; provided, however, that in the event such license tax on gross premiums shall not amount in the aggregate to as much as two hundred dollars in any one year, then such association or joint stock company shall pay a specific license tax of two hundred dollars. The tax herein provided to be paid by the companies or associations embraced in this act shall be in lieu of all other taxes, license fees or levies whatsoever for State, county, municipal or local purposes for the privilege of doing business in this State; provided, that nothing in this act shall be construed to relieve any such company or association from taxation on its real estate, or tangible personal property, as required by law to be paid by the regular life insurance companies doing business in this State, nor to relieve such companies or associations from the tax for the maintenance of the bureau of insurance as required, by section twenty-eight of chapter one of the act concerning the bureau of insurance, approved March ninth, nineteen hundred and six, nor to relieve such companies or associations from the tax required to be paid to the treasurer of Virginia for keeping the bonds deposited by any such companies or associations; and provided, further, that any industrial insurance company doing business on the legal reserve plan shall not be required to pay any licenses, fees, or other taxes in excess of those required by this act on such part of its business as may be sick benefit insurance, as defined in section one of this act; but all such sick benefit insurance shall be subject to the restrictions of this act as far as applicable; and provided, further, that such last mentioned companies doing business on the

legal reserve plan shall pay on all sick benefit policies or contracts that provide a greater death benefit than two hundred and fifty dollars, or a greater weekly indemnity than ten dollars, and on all other life, limited payment and endowment insurance, the same license or other taxes as are required of all other legal reserve companies, every agent, canvasser or solicitor representing any company qualified to transact business under this act shall be subject to the laws governing agents of insurance companies.

6. (As amended by act approved March 17, 1915.) All such companies or associations shall secure annually a license from the commissioner of insurance, who shall, before issuing said license, be satisfied that the company or association applying for same has complied with all the laws relating to companies or associations embraced in this act, and is solvent; and for this purpose the commissioner of insurance shall have authority, at any time, to examine any company or association mentioned in this act, and shall possess the same powers that are conferred upon him for examination of other insurance companies. Such license shall expire on the thirtieth day of April following its date, and all renewals thereof shall be obtainable in the same manner.

7. Any company, association or joint stock company embraced in this act, doing business in this State shall be under the supervision of the bureau of insurance, and shall make annual reports and pay the percentage tax named in this act in the same manner and at the same time as is required by the law of other insurance companies, and shall be subject to like penalties in case of failure.

8. All companies, associations or joint stock companies hereafter organized under the laws of this State for the purpose of transacting a sick benefit business as defined in this act, shall have its purposes plainly stated in its charter or articles of incorporation, and shall be subject to the provisions of this act and to the general laws governing corporations of this character.

9. Any corporation chartered under the laws of any other State, district or territory of the United States or any foreign country, may qualify to do business in this State under the provisions of this act; provided, that it conforms to the requirements of chapter two of the act concerning the bureau of insurance, approved March ninth, nineteen hundred and six, in regard to the admission of foreign companies; and, provided, that the commissioner of insurance is satisfied that the company is solvent and in all respects qualified to transact business in this State.

10. Any company embraced in this act, any of whose policy holders who, after the passage of this act, by insuring in several companies, societies or associations, shall have policies or certificates of membership in the aggregate calling for sick benefits in excess of one hundred and fifty per centum of his or her weekly salary, wage, or earnings, unless the existence of all previous policies was admitted by the insured in all the applications for insurance in excess of said sum, shall not be compelled to pay any weekly indemnities on policies issued in excess of said sum, and should the insured, by misstatement, or by failure to admit the existence of previous policies, succeed in obtaining any such excess additional policies of insurance and receive benefits thereunder in excess of the amount above specified, then the excess amount so paid may be deducted from the death benefit provided for in such policies. This section shall not apply to any policy of insurance issued by any company in case the application blank signed by the applicant for said policy did not contain a question in regard to the amount of insurance carried by said applicant, or if said application blank was printed in less than ten point, or long primer, type.

Railway and Canal Corporations.

Sec. 27. (As amended by act approved March 18, 1915.) Every railway and canal corporation of this State not exempt from taxation by virtue of its charter, and every railway and canal corporation incorporated under the laws of any other State doing business in this State, shall report annually on or before the fifteenth day of August, to the State Corporation Commission all of its real and personal property of every description, as of the thirtieth day of June preceding, showing particularly in what county or corporation the principal office or agency of such corporation is located in this State, and in what county or corporation the principal office or agency of such corporation is located, and also showing what part of such property is located in each school district of such county, and classifying the same under the following heads:

First. Railway and track or canal bed.

Second. Depots, depot grounds and lots, station buildings and fixtures and machine shops.

Third. Real estate not included in other classes.

Fourth. Rolling stock, including passenger, freight, cattle or stock, baggage, mail, express, sleeping, palace, and all other cars owned by or belonging to the corporation, boats, machinery, depot and office furniture and equipment, houses and appurtenances occupied by lock-gate keepers and other employees; provided, that foreign railway and canal corporations doing business in this State shall report and be assessed on the average amount of rolling stock habitually used by them in this State.

Fifth. Stores.

Sixth. Telegraph lines.

Seventh. Stock, bonds and other evidences of debt of other corporations and individuals and firms held by such company.

Eighth. Stocks, bonds and other evidences of debt of any person or corporation belonging to any such company chartered in this State, in excess of its indebtedness, whether the same be held in trust or otherwise by some other person, firm or corporation, within or without this State, which, for the purpose of this act, shall be considered to be located at the principal office of such company in this State.

Ninth. All other personal property of such company not enumerated in either of the foregoing heads, which would be taxable under this act if the same belonged to an individual, including money of the corporation, derived from actual transportation operations, on deposit with any bank or other corporation or firm or person, or in the possession or under the control of the corporation, whether such money be actually in or out of this State, and if such railway or canal is only in part within this Commonwealth, the money to be reported shall be such proportion of the total money on deposit, derived as aforesaid, as the gross earnings in Virginia bear to the gross earnings of the system.

Every such corporation shall also report, on or before the fifteenth day of August of each year, the gross transportation receipts of the railway or canal for the twelve months preceding the thirtieth day of June of each year, and in all cases the report shall be so made as to give the data on which the same is made. If such railway or canal is only in part within the Commonwealth, the report shall show what part is within the Commonwealth, and what proportion the same bears to the entire length of the road or canal, and shall apportion the said receipts accordingly. The report herein required shall be verified by the oath of the president or other proper officer. The State Corporation Commission shall, after thirty days' notice previously given by it to the president, treasurer, or other proper officer of such corporation, proceed to ascertain the value of property and the gross transportation receipts so reported, upon the best and most reliable information that can be procured,

and to this end shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said property and gross transportation receipts the taxes imposed thereon by law.

A certified copy of this assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission, not later than the fifteenth day of October, to the Auditor of Public Accounts and to the president or other proper officer of each railway and canal corporation so assessed, whose duty it shall be to pay into the treasury of the State, on or before the first day of November following the taxes upon its property and the franchise tax upon the gross transportation receipts as shown by said copy of the assessments.

The State Corporation Commission shall, at such time as it may elect, on or before the fifteenth day of October of each year, proceed to ascertain and assess the gross transportation receipts of any railway or canal corporation which has failed to make the report herein required, and shall also assess the value of the property of any such corporation, except its franchise and non-taxable shares of stock issued by other corporations and owned by it, at a fair cash valuation, upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers, and said commission shall assess upon such gross transportation receipts and property the taxes imposed thereon by law. A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of such railway or canal corporation so assessed, whose duty it shall be to pay into the treasury of the State within thirty days after receiving said certified copy of the assessment, the taxes upon its property, and the franchise tax upon its gross transportation receipts as shown by said copy of the assessment.

Such taxes so assessed, and a penalty in addition thereto of five per centum thereon, if the said taxes be not paid at the time provided herein, shall be collected by the treasurer of any county or city in which such corporation owns property, to whom the auditor may deliver a copy of the assessment. The treasurer may distrain and sell any personal property of such corporation, and shall pay the amount of said tax and penalty into the treasury within one month from the time of delivery to him of the copy as aforesaid. The roadbed, depot, grounds, rolling stock, tools, oil and other articles used in operating railroads, owned by mining, lumber, and like companies which transport passengers or freight for other than such owners, shall be assessed by the State Corporation Commission in the mode prescribed by this act. All other property of such mining, lumber, and like companies shall be assessed by the Commissioner of the Revenue upon the land and personal property books of the counties and cities where located. Mining, lumber, and like companies operating railroads to transport passengers or freight for others shall be construed as in the provision of this section as to all of their property, except their real estate, not used as a part of their roadbed or for depot purposes, which shall be assessed by the Commissioner of the Revenue in the district or city wherein situated.

It shall be the duty of the State Corporation Commission to prepare and furnish to the several corporations required to make reports under this section forms for such reports, which said corporations shall use in making the reports required of them, and any such corporation which shall fail to make the report hereinbefore required, within the time herein prescribed, shall be liable to a fine of not less than one hundred dollars nor more than two hundred and fifty dollars for each day such corporation may be in default in making such report. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation

to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals. It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county, and to the treasurer of every county and city, wherein any property belonging to such corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such corporation's property, which shall definitely show the character of the property, its value and location for purposes of taxation in each county, city, town, and school district, so that county, city, town, and school district levies may be laid upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each county in which a railway or canal is located and operated to furnish, on or before the first of July in each year, to such railway or canal corporation or corporations, the boundaries of each school district of said county in which any part of such railway or canal and its property is situated, and a copy of such boundaries to the clerk of the State Corporation Commission. Wherever any division superintendent of schools shall fail to furnish to such railway or canal corporation or corporations and the clerk of the State Corporation Commission, the boundaries of each school district of said county in which any part of such railway or canal and its property is situated, it shall be the duty of the clerk of the State Corporation Commission to notify the judge of the Circuit Court of the county wherein such superintendent of schools resides, who shall instruct the grand jury at the next term of the Circuit Court to ascertain whether such boundaries have been furnished as required in this act, and should said grand jury ascertain that such boundaries have not been furnished, they shall find an indictment against each division superintendent of schools, who shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars nor more than one hundred dollars for each school district so omitted.

Tax on railway and canal corporations.

28. (As amended by act approved March 22, 1916.) The State tax on the rolling stock of all corporations operating railroads by steam doing business in this State, so far as the same is taxable in this State, shall be at the rate of one and three-fifths per cent. of the assessed value thereof, to be applied to the support of the government of this State, and there shall be no local levies assessed on such rolling stock.

The State tax on the intangible personal property as assessed in the section next preceding (other than bonds issued by counties, cities and towns or other political subdivisions of this State) owned by every railway and canal corporation, shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the payment of expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rate not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

The State tax on the money of every railway and canal corporation shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political subdivisions of this State, owned by every railway and canal corporation shall be at the rate of thirty-five cents on every one hundred dollars, assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate, rolling stock (other than the rolling stock of corporations operating railroads by steam) and tangible personal property of every railway and canal corporation, shall be at the rate of ten cents on every one hundred dollars, assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate, rolling stock (other than the rolling stock of corporations operating railroads by steam) and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, the proceeds of which local levies shall be applied as is provided by law.

Every such railway or canal corporation shall pay to the State an annual State franchise tax, equal to one and one-fourth per centum upon the gross transportation receipts, hereinafter specified, for the privilege of exercising its franchises in this State, which, with the taxes hereinbefore provided for, shall be in lieu of all taxes or license charges whatsoever, upon the franchises of such corporation and the shares of stock issued by it, and upon all its property, as hereinbefore provided; provided, that nothing herein contained shall exempt such corporation from the annual fee required by section one hundred and fifty-seven of the Constitution or from assessment for street and other local improvements, which shall be authorized by law, or from the county, city, town, district, or road levies hereinafter provided for other than a franchise tax; and, provided further, that nothing herein contained shall annul or interfere with, or prevent, any contract or agreement by ordinance between street railway corporations and municipalities as to compensation for the use of the streets or alleys of such municipalities by such railway corporations; and, provided further, that the case of any railway or canal corporation operated wholly within this State whose actual operating expenses exceed its gross transportation receipts, the annual State franchise tax shall be equal to one and one-eighth per centum upon the gross transportation receipts.

The amount of such franchise tax shall be equal to one and one-fourth per centum of the gross transportation receipts of such corporation for the year ending June thirtieth of each year, to be ascertained by the State Corporation Commission in the following manner:

(a) When the road or canal of the corporation lies wholly within this State, the tax shall be equal to one and one-fourth per centum of the entire gross transportation receipts of such corporation.

(b) When the road or canal of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the tax shall be equal to one and one-fourth per centum of the gross transportation receipts earned within this State, to be determined as follows:

By ascertaining the average gross transportation receipts per mile over its whole extent within and without this State, and multiplying the result by the number of miles operated within this State; provided, that from the sum so ascertained there may be deducted a reasonable sum because of any excess of value of the terminal facilities or other similar advantages situated in other States over similar facilities or advantages situated in this State.

The real and personal property (other than the rolling stock of corporations operating railroads by steam) of such corporation, and other than its franchise, shall be assessed on the valuation fixed by the State Corporation Commission with county, city, town, district, and road levies at the same rate as real and personal property of natural persons are assessed with such levies.

No State tax, county, city, town, district or road levy shall be laid on the net income of any railway or canal corporation, nor shall any county, city, town, district, or road levy be laid on the gross transportation receipts of any such company.

All the taxes and levies shall, until paid, be a lien upon the property within this State of the corporation owning the same, and take precedence of all other liens or encumbrances.

Any such railway or canal corporation, or the State or any county or city at the instance of the attorney general for the State or the Commonwealth's attorney for any county or city, aggrieved by the assessment and ascertainment of such taxes, may, within thirty days after receiving a certified copy thereof, apply for relief to the Circuit Court of the city of Richmond. Notice of the application setting forth the grounds of complaint, verified by affidavit if the appeal be taken by any such railway or canal corporation shall be served on the State Corporation Commission, and on the attorney general, whose duty it shall be to represent the Commonwealth, or, if the appeal be taken by the State or any county or city, notice of the application, setting forth the grounds of complaint, shall be served on such railway or canal corporation. If the court be of the opinion that the assessment of tax is excessive, it shall reduce the same, but if of opinion that it is insufficient, it shall increase the same. Unless the applicant paid the taxes under protest when due the court, if the decision is adverse to the applicant, shall, in disallowing the application, give judgment against it for the taxes assessed by the State Corporation Commission, and for a sum, by way of damages, equal to interest at the rate of one per centum per month upon the amount of taxes from the time the same were payable. If the decision is in favor of such railway or canal corporation, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid, with legal interest thereon, and the legally taxable costs of said application from the State or local authorities, or both, as the case may be, the judgment to be enforced by mandamus or other proper process issuing from the court finally adjudicating the application. If the decision be in favor of the State or any county or city, appropriate relief shall be granted and the court shall enforce its judgments by mandamus or other proper process.

The Supreme Court of Appeals may, subject to the provisions of article six of the Constitution, allow a writ of error to either party. Provided, however, that any steam railway company in which nine-tenths of the stock of such company is owned by a city or county of this State and which is operated at a loss, shall pay to the State an annual State franchise tax of only five dollars.

State tax on rolling stock of corporations operating railroads by steam.

AN ACT to amend and re-enact an act entitled an act to provide for the segregation of the tax upon the rolling stock of corporations operating railroads by steam, to make such rolling stock liable to taxation by the State alone, to fix the rate of such taxation, and to provide for the assessment of said rolling stock, approved February 16, 1915. Approved March 13, 1915.

Be it enacted by the General Assembly of Virginia, That an act entitled an act to provide for the segregation of the tax upon the rolling stock of corporations operating railroads by steam, to make such rolling stock liable to taxation by the State alone, to fix the rate of such taxation, and to provide for the assessment of said rolling stock, approved February the sixteenth, nineteen hundred and fifteen, be amended and re-enacted so as to read as follows:

Section 1. That the rolling stock of all corporations operating railroads by steam and doing business in the State of Virginia, so far as the same is taxable in this State, be, and the same is, hereby segreg-

gated and made subject to taxation by the State of Virginia only, and shall not be subject to taxation by any of the cities, towns, counties, districts or other local subdivisions of this State.

Sec. 2. That the value of said rolling stock shall be assessed annually by the State Corporation Commission.

Sec. 3. That the total annual rate for such segregated rolling stock shall be one and three-fifths per cent. of the assessed value thereof, to be applied to the support of the government of this State.

Sec. 4. That the several corporations aforesaid, operating railroads by steam, shall pay over to the treasurer of Virginia the taxes due under the assessment of rolling stock aforesaid at the same time and in the same manner as taxes levied on the other properties of such corporations for State purposes are required to be paid.

Rolling stock of electric railway corporations. Situs for taxation, etc., etc.

AN ACT to fix the situs for taxation of the rolling stock of electric railway corporations, and provide for the assessment thereof. Approved March 15, 1915.

Be it enacted by the General Assembly of Virginia, That the rolling stock of the various electric railway corporations doing business in Virginia shall not be assessed for taxation at the principal office of said corporation, but the value of said rolling stock shall be ascertained and assessed by the State Corporation Commission for the purpose of State taxation, and for local taxation shall be divided, apportioned and distributed among the several counties, cities, towns and school districts in this State in and through which any part of any such electric railway is located, in the ratio and proportion that the total assessed value of the right of way, road bed, track and all other property (except rolling stock) of such electric railway corporations, respectively, located in any such county, city, town or school district, bears to the assessed value of all such property (except rolling stock) of said electric railway corporations, respectively.

The State Corporation Commission shall annually, on or before the fifteenth day of October in each year, divide, apportion and distribute, according to the ratio and proportion aforesaid, the assessed value of rolling stock of said electric railway corporations, respectively, among the several counties, cities, towns and school districts in and through which the line, or roadway of any such electric railway corporation is located, and certify to the board of supervisors of said counties, and to the councils or other governing board of said cities and towns, respectively, the proportion of the assessed value of said rolling stock for local taxation by said counties, cities, towns and school districts, respectively; and the proportion of the assessed value of said rolling stock which shall be subject to taxation for local purposes by the counties, cities, towns and school districts, as aforesaid, shall be that part of said assessed value of said rolling stock certified by the State Corporation Commission to the respective boards of supervisors of the counties, and the councils or other governing board of the cities and towns, as hereinbefore provided.

The said valuation of said rolling stock, when so ascertained and certified and apportioned, as aforesaid, shall be held to be situated for the purpose of local taxation in said cities, towns, counties and districts and taxable therein in the same way and manner as the physical properties of said railroad is taxed for the purpose of local taxation, as now provided by law; and said apportionment shall be treated in all respects, for the purpose of local taxation, as if said rolling stock was actually situated in said cities, towns, counties or districts, and the

situs, or place of taxation of such rolling stock, to the extent of said valuation and apportionment, shall be in the said cities, towns, counties and districts aforesaid and not elsewhere.

As used in this act the term "electric railway" shall be construed to mean a railroad the greater part of the mileage of which is operated by electricity.

Express companies, refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads in this State except sleeping car, dining car, drawing room car and palace car companies.

(See act relating to oil, stock, &c., cars which follows sec. 29 ½).

29. (As amended by act approved March 18, 1915.) All companies doing express business on any railroad, steamboat or vessel in this State; all refrigerator, oil, stock, fruit, and other car loaning, and other car companies, operating upon the railroads in this State, except sleeping car, dining car, drawing room car and palace car companies, shall report annually on or before the first day of September to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county and school district the property is located and classifying the same under the following heads:

(a) All of its real and personal property of every description in this State belonging to it on the thirtieth day of June next preceding, showing the cost and present market value of said property;

(b) The total number of miles operated within and without this State for the year ending June thirtieth next preceding:

(c) The gross receipts from operation entirely within this State, and if operations are partly within and partly without this State the entire gross receipts from operation for the year ending June thirtieth next preceding;

(d) Any and all other information, in such manner and in such detail as the State Corporation Commission shall require.

The said State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer, assess the value of the property of each such company.

Should any such company fail to make the report required by this section on or before the first day of September the said State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company within this State, and shall ascertain the information required herein, and in the execution of the duty shall be authorized and empowered to take testimony, summon and compel the attendance of witnesses and send for persons and papers.

A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county wherein the property belonging to said company is situated a certified copy of the assessment made by the State Corporation Commission of such companies' property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation in each city, town, county, and

district, so that city, town, county and district levies may be imposed upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each such county in which any express company, refrigerator, oil, stock, fruit, and other car loaning, and other car companies own property, on or before the first day of July in each year to furnish to such companies the boundaries of the school districts of said county wherein any such property is situated.

Any such company failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Any such company failing to make the report hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such company may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

Tax on express companies, refrigerator, oil, stock, fruit, and other car loaning and other car companies, operating upon the railroads in this State, except sleeping car, dining car, drawing room car and palace car companies.

(See act relating to oil, stock, &c., cars, which follows this section.)

29½. (Section added by act approved March 18, 1915.) Each and every one of the said companies doing business in this State shall, on or before the first day of December of each and every year pay to the State and to the several counties, cities and towns of the State wherein they may have taxable properties located, the taxes levied on said property as follows:

(a) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political subdivisions of this State) owned by every such company shall be at the rate of sixty-five cents on every one hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

(b) The State tax on the money of every such company shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government, and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

(c) The State tax on bonds issued by counties, cities and towns or other political subdivisions of this State, owned by every such company shall be at the rate of thirty-five cents on every one hundred dollars assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

(d) The State tax on the real estate and tangible personal property of every such company shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local

levies at the same rate or rates as are assessed upon other real estate and tangible personal property located in such localities, the proceeds of which local levies shall be applied as is provided by law.

(e) Every such company for the privilege of doing business in this State, in addition to the annual registration fee and the property tax as herein provided, shall pay an annual license tax as follows:

Said tax shall be equal to the percentages herein fixed upon the gross receipts from operation of such companies and each of them within this State. When such companies are operating partly within and partly without this State the gross receipts within this State shall be deemed to be all receipts on business beginning and ending within this State, and all receipts earned in Virginia on business passing through, into or out of this State; provided, unless otherwise clearly shown such last mentioned receipts shall be deemed to be that portion of the total receipts from such business which the entire mileage over which such business is done bears to the mileage operated within this State the percentages above mentioned shall be as follows:

On all companies doing express business within this State one and one-quarter per centum; on all refrigerator, oil, stock, fruit, and other car loaning and other car companies, except sleeping car, dining car, drawing room car and palace car companies, four per centum.

The amount of the taxes and license herein imposed shall be in lieu of all other taxes and licenses, State, county and municipal, upon all the property, franchises and privileges of said companies.

Tax on stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, and other similar cars.

AN ACT providing for the assessment and taxation of stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, and other similar cars used in this State and owned by corporations or individuals having no domicile within the State. Approved March 17, 1916.

1. Be it enacted by the General Assembly of Virginia, That the president or other chief officer of every car company, car trust, mercantile company or corporation or individual not domiciled within this State owing any stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars, other than a railroad operating a line of railroad, shall annually, on or before the first day of September in each year, report to the State Corporation Commission a true, full and accurate statement, verified by the affidavit of the officer or person making the same, showing the aggregate number of miles made by their several cars over the several lines of railroad in this State during the year next preceding the thirtieth day of June, and a further statement showing the average number of miles traveled per day by the cars of the particular class or classes covered by the statement, in the ordinary course of business during the year.

2. The president or other chief officer of every railroad company whose lines run through or into this State shall also annually, on or before the first day of September in each year, furnish to the State Corporation Commission a statement, verified by the affidavit of the officer or person making the same, showing the total number of miles made by the cars of every such car company, car trust, mercantile company or individual over their lines in this State during the year next preceding the thirtieth day of June. Such statement shall also show separately the names and aggregate number of miles traveled over their lines in this State by the cars of each such car company, car trust, mercantile company, or individual, and the average number of miles traveled per day by each of the particular class of cars covered by the statement in the ordinary course of business during the year.

3. It shall be the duty of the State Corporation Commission, annually, after thirty days' notice previously given by it to the president or other proper officer of the company owning such property, or to the individual owning it, to ascertain from the best and most reliable information that can be obtained and from said statements the number of cars required to make the total mileage of the cars of each such car company, car trust, mercantile company, or individual within the period of one year next preceding the thirtieth day of June. The State Corporation Commission shall ascertain and fix the valuation upon each particular class of such cars, and the number so ascertained to be required to make the total mileage of the cars of each such car company, car trust, mercantile company, or individual within such period, shall be assessed to the respective car companies, car trusts, mercantile companies and individuals. For the purpose of making this assessment the said commission is authorized to base the assessment upon the returns of the several railroad companies, in case any such car company, car trust, mercantile company or individual shall fail or refuse to make the statement herein required, and in determining the daily average travel of such cars the commission, in so far as may be practicable, shall harmonize the statements of the several railroad companies, car companies, car trusts, mercantile companies and individuals with respect thereto, fixing a uniform daily average travel of each particular class.

4. A certified copy of the assessment thus made shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of such corporation so assessed, or to such individual so assessed, whose duty it shall be to pay in to the treasury of the State on or before the first day of December after receiving such certified copy of the assessment, the taxes upon its property as shown by said copy of the assessment, taxes at the rate of one and three-fifths per centum of the assessed value thereof annually, to be applied to the support of the government of this State.

5. Any such company or individual failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of such taxes. Any such company or individual herein referred to failing to make the reports hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such company or individual may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation or individual to appear before said commission and show cause, if any it can, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

6. Nothing in this act shall be construed to apply to or impose any tax upon any rolling stock or cars which are either owned by or leased to any railroad company operating a line of railroad in this State and otherwise assessed for taxation against such railroad company.

7. All acts and parts of acts inconsistent with this act are hereby repealed.

Corporations operating steamboats, steamships, or other floating property for the transportation of passengers or freight.

30. (As amended by act approved March 18, 1915.) Each and every corporation which operates steamships, steamboats, or other floating property for the transportation of passengers or freight, shall

report annually, on or before the first day of September, to the State Corporation Commission, all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county, and school district the property is located, and classifying the same under the following heads:

First. All steamships, steamboats, and other floating property, their machinery and equipments.

Second. All wharves, sheds, offices, stores, docks, machine shops, granaries, elevators, and other buildings.

Third. All real estate and personal property not included in the foregoing classification.

Each such corporation shall also give in said report (a) the total number of miles operated within and without this State for the year ending June thirtieth next preceding; (b) the gross receipts from operations entirely within this State, and if operations are partly within and partly without this State the entire gross receipts from operations for the year ending June thirtieth next preceding; (c) any and all other information in such manner and in such detail as the State Corporation Commission shall require.

The said Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer, assess the value of the property of each of such corporations.

Should any such corporation fail to make the report required by this section on or before the first day of September, the said Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and shall ascertain the information required herein, and in the execution of the duty shall be authorized and empowered to send for persons and papers.

The State Corporation Commission shall assess upon said property the taxes imposed thereon by law, and upon said corporations the license tax imposed by law.

A certified copy of the assessment, when made, shall be immediately forwarded, by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the present or other proper officer of each such corporation, and such corporation shall pay into the treasury of the State by the first of December following, the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town, and to the board of supervisors of every county wherein the property belonging to said corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such corporation's property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation in each city, town, county, and district, so that city, town, county, and district levies may be imposed upon the same; provided, however, that it shall be the duty of the division superintendent of schools in each such county in which any such corporation owns property, on or before the first day of July in each year, to furnish to each such corporation the boundaries of the school districts of said county wherein any such property is situated.

Any such corporation failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to amount of said taxes.

Any such corporation which shall fail to make the report hereinbefore required within the time herein prescribed, shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars for each day such corporation may be in default in making such report. The said fine shall be imposed and judgment entered

therefor by the said Corporation Commission after thirty days' notice to any such defaulting corporation, to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

Tax on corporations which operate steamships, steamboats, or other floating property for the transportation of passengers or freight.

31. (As amended by act approved March 18, 1915.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political subdivisions of this State) owned by corporations which operate steamships, steamboats or other floating property for the transportation of passengers or freight, shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied as is provided by law.

The State tax on the money of every such company shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political subdivisions of this State owned by every such company, shall be at the rate of thirty-five cents on every one hundred dollars assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every such company shall be at the rate of ten cents on every one hundred dollars assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible property located in such localities, the proceeds of which local levies shall be applied as is provided by law.

Every such company for the privilege of doing business in this State, in addition to the annual registration fee, and property tax, shall pay an annual license tax as follows:

Said tax shall be equal to one and one-eighth per cent. upon the gross receipts from the operation of such companies, and each of them, within this State. When such companies are operated partly within and partly without this State, the gross receipts within this State shall be deemed to be all receipts on business beginning and ending within this State and all receipts earned in Virginia on business passing through, into or out of this State; provided, that unless otherwise clearly shown such last-mentioned receipts shall be deemed to be that proportion of the total receipts from such business which the entire line mileage over which said business is done bears to the mileage operated within this State.

Sleeping car, parlor car, and dining car companies.

32. (As amended by act approved March 12, 1908.) Each sleeping car, parlor car, and dining car company doing business between points in this State shall report annually, on or before the first day of September, to the State Corporation Commission, the number of miles

of track over which it operates its cars in this State on the thirtieth day of June preceding.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

Every such company which shall fail to make the report required in this section within the time herein prescribed shall be liable to a fine of not less than five hundred dollars nor more than two thousand five hundred dollars. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission, and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Virginia.

If any such company should fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, ascertain the number of miles operated by it in this State, and in the execution of such duty shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said companies the license tax imposed thereon by law.

A certified copy of the assessment when made shall immediately be forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the tax assessed against it.

Any such company failing to pay said tax into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said tax.

License tax on each sleeping car, parlor car, or dining car company.

Sec. 33. (As amended by act approved February 5, 1915.) Each and every sleeping car, parlor car and dining car company doing business in the State shall, for the privilege of doing business in this State, pay a license tax as follows:

Each and every sleeping car, parlor car and dining car company operating a mileage and doing business within this State shall pay a license tax of three dollars for each and every mile of track over which it operates its cars in this State.

The taxes herein imposed shall be in lieu of all other taxes, State, county and municipal, against such companies except that they shall be required to pay to the State the annual registration fee.

Incorporated telegraph and telephone companies.

Sec. 34. (As amended by act approved March 18, 1915.) Each incorporated telegraph and telephone company doing business in this State owning and operating a telegraph or telephone line in this State, shall report annually, on the first day of September, to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what corporation, county and school district the property is located and classify the same under the following heads:

(1) Number of miles of poles or conduits owned or operated by it within this State on the thirtieth day of June preceding in each county, city town and school district.

(2) Number of miles of wire in excess of one wire in each city, county, town and school district.

(3) Real and personal property, including the value of the telephone instruments, switchboards, et cetera, and the value of telegraph instruments, apparatus, et cetera, in each city, county, town or school district.

(4) The gross earnings and receipts in this State for the twelve months next preceding the thirtieth day of June.

The report herein required shall be certified by the oath of the president or other proper officer of the company making the same.

The State Corporation Commission shall after thirty days' notice previously given by it to the president or other proper officer of each of such companies incorporated under the laws of this or any other State, assess the value of the property of said company and assess upon said property the State taxes imposed by law and shall, also, assess the State license tax imposed by law upon every such company. Should any such incorporated company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company and assess upon said property the taxes imposed by law, and shall also assess the license tax imposed by law upon every such company, and in the execution of such duty shall be authorized and empowered to send for persons and papers.

A certified copy of the assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission to the Auditor of Public Accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the State Corporation Commission to furnish to the council of every corporation and to the board of supervisors of every county, and to every city and county treasurer wherein any property belonging to any such corporation is situated a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and the location for the purposes of taxation in each city, town, county and district, so that city, town, county, district and road levies may be imposed upon the same.

It shall be the duty of the division superintendent of schools in each county in which any such telegraph or telephone company operating a telegraph or telephone line owns property, on or before the first day of July of each year, to furnish such telegraph or telephone company and the clerk of the State Corporation Commission the boundaries of the school district of said county wherein any such property is situated.

It shall be the duty of the judge of the circuit court for each county, at the next term of said court after the first day of July in each year, to instruct the grand jury to inquire into and ascertain whether or not the division superintendent of schools has furnished the boundaries of each school district to such telegraph and telephone companies operating in said county and to the clerk of the Corporation Commission. If the grand jury shall find that the division superintendent of schools has not furnished the boundaries of such school district as herein provided, indictments shall be found against him for a misdemeanor, and, upon conviction thereof, he shall be find not less than twenty-five nor more than one hundred dollars for each school district so omitted.

Any company failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Tax on incorporated telegraph and telephone companies owning or operating telegraph or telephone lines in this State.

35. (As amended by act approved March 18, 1915.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political subdivisions of this State) owned by every incorporated telegraph or telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied, as is provided by law.

The State tax on the money of every incorporated telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political subdivisions of this State, owned by every incorporated telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of thirty-five cents on every one hundred dollars, assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every incorporated telegraph and telephone company owning or operating telegraph or telephone lines in this State shall be at the rate of ten cents on every one hundred dollars, assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, and proceeds of which local levies shall be applied as is provided by law.

License tax on telegraph and telephone companies, and on any firm or person operating the apparatus necessary to communicate by telegraph or telephone.

Sec. 36. (As amended by act approved March 14, 1910.) Each telegraph company and firm, or person, operating the apparatus necessary to communicate by telegraph, shall for the privilege of doing business between points within this State pay a license tax as follows, to-wit:

Two dollars per mile of line of poles or conduits owned or operated by the company, firm, or person in this State, and an additional charge of two per centum of the gross receipts of the company, firm, or person received (or due, though not received), from business done within this State during the year ending the thirtieth day of June.

The specific license tax to be paid by every corporation, person, or association for the privilege of operating the apparatus necessary to communicate by telephone, shall be, when the gross receipts do not exceed fifty thousand dollars, and when the number of miles of poles does not exceed four hundred, and a majority of the stock or other property of such company is not owned or controlled by any other telephone or telegraph company whose receipts exceed fifty thousand dollars, a sum equal to one per centum of the gross receipts of such corpo-

ration, person or association from business done within this State during the year ending the thirtieth day of June preceding; when the gross receipts from business done within this State during any such year are in excess of fifty thousand dollars, or the number of miles of poles exceed four hundred, or a majority of the stock or other property of such company is owned or controlled by any other telephone or telegraph company whose receipts exceed fifty thousand dollars, the license tax shall be a sum equal to one per centum of such receipts up to fifty thousand dollars and an additional sum equal to two per centum of such receipts exceeding fifty thousand dollars, and, in addition, a sum equal to two dollars per mile of line of poles or conduits, owned or operated by such corporation, person, or association in this State; provided, that no license tax shall be charged against any telephone company chartered in this State for the privilege of prosecuting its business when such company is purely a local mutual association, and does not charge others for transmitting messages over its line, or lines, and is not designed to accumulate profits for the benefit of, or to pay dividends to, the stockholders or members thereof.

The license tax to be paid by any firm or person not incorporated, transacting a telegraph or telephone business, or owning and operating a telegraph or telephone instrument, line, or conduit, shall be assessed by the commissioner of the revenue for the district or city wherein the principal office of such firm or person is located, or in which such firm, or person, resides.

Water, heat, light and power companies.

36¼. (Section added by act approved March 22, 1916.) All corporations doing in Virginia the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall, on or before the first day of September of each year, report to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town or county and school district therein the property is located. This report shall include all water power rights and privileges, dams, flumes and canals, and shall be itemized as provided in sections two, three, and four of this section. Each such corporation shall also report its gross receipts from all business done in Virginia for the year ending June thirtieth preceding. The reports herein required shall be verified by the oath of the president or other proper officer or person making the same. The State Corporation Commission shall, after thirty days' notice, previously given to the president or other proper person, assess the value of the property of each such corporation, and shall assess the franchise tax hereinafter provided for. Should any such corporation fail to make the reports required by this section on or before the first day of September of each year, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of such corporation, and shall, in the execution of such duties, be authorized and empowered to send for persons and papers, and administer an oath to witnesses and examine the same. The State Corporation Commission shall, after thirty days' notice previously given by it to the president, treasurer or other proper officer of such corporation, proceed to ascertain the value of the property and gross receipts so reported upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said property and gross receipts the taxes imposed thereon by law. A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission

to the Auditor of Public Accounts and to the president or other proper officer of each such corporation, and such corporation shall pay into the treasury of the State by the first day of December following the taxes assessed against it. It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county wherein any property belonging to such corporation is situated a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and location for the purpose of taxation, in each city, town or county and school district therein, so that city, town, county and district levies may be imposed upon the same; provided, however, that it shall be the duty of the county superintendent of school in each county in which any such corporation set forth in this section does business or owns property, on or before the first day of July of each year, to furnish each such corporation the boundaries of the school districts of the said county wherein any such property is situated or business done. Any such corporation failing to pay the tax into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said tax. Any such company which shall fail to make the report hereinbefore required within the time herein prescribed shall be liable to a fine of not less than twenty-five nor more than one hundred dollars for each day such company may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation, to appear before said commission, and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals.

2. All electric light and power companies shall, to the extent that the property hereinafter particularly set forth is situated in Virginia, report to the State Corporation Commission the following property, which shall be particularly set forth in said report: The number of feet of conductor or cable, number of conductors, insulators, size of conductor and standard of gauge, total cost of conductor installed, number, kind, height, diameter at top, average, cost, including arms and insulators of poles carrying conductors; number, kind, and total cost of lamp poles erected; number of arc lamps, type, capacity in amperes, and total cost of same; number of incandescent lamps, candle power, and total cost of same; number of transformers, capacity of each in kilowatts, and the total cost of same installed; length in feet and size of each conduit, number of ducts, type of ducts, number of duct feet in each size conduit, character of excavation, manner in which the ducts are laid, number of manholes and handholes, size and character of manholes and handholes, character and number of square yards of paving, and total cost of each conduit; the number of feet of cable in each conduit, number of conductors, character of insulation, working pressure, size and standard of gauge, total cost of cable installed with junction boxes, and the number, type, and total cost of junction boxes installed; the number and capacity each in kilowatts of subway transformers and the total cost of subway transformers installed.

3. All corporations manufacturing and furnishing gas shall report the diameter in inches of their mains, length of cast iron mains, length of steel and wrought iron mains, the depth laid of mains, the kind of soil or rock excavated for same, the age, cost per foot, including paving, kind of paving, and total cost as laid; the number, size, age and cost of each installed of valves and curb boxes, and the total cost of same; the number, diameter in inches, length in feet, cost per foot, including paving, and the total cost of services, including meters; number of street lamps, cost of same installed.

4. All corporations furnishing and selling water shall report the diameter in inches of mains, length of cast iron mains, length of steel

and wrought iron mains, the depth laid and the kind of soil or rock excavated, the age and cost per foot, including paving, kind of paving, and total cost of said mains the number, size, age and cost of each gate installed, and the total cost of gates installed; the number, size, age and cost of each hydrant, and the total cost of hydrants installed; the number, diameter in inches, length in feet, cost per foot, including paving, of each service, and the total cost of service.

5. Railway companies, which, in addition to operating a railroad, also sell heat, light or power within this State, shall come within the provisions of this act. The value of the plant of each such company shall be apportioned as between its heating, lighting and power business on the one hand, and its railroad business on the other, upon the basis of its gross receipts from each department, and each such company shall segregate its gross receipts from the sale of heat, light and power from its gross receipts from its railroad, and report its gross receipts from the same of heat, light and power to the State Corporation Commission, and pay the property and franchise tax as herein provided.

Sec. 36 ½. (Section added by act approved March 22, 1916.) The State tax on the intangible personal property (other than bonds issued by counties, cities and towns or other political sub-divisions of this State) owned by every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of sixty-five cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and upon all such intangible personal property there may be local levies at the rate authorized by law, however, such rates not to exceed thirty cents on every one hundred dollars of the assessed value thereof, the proceeds of said local levies to be applied, as is provided by law.

The State tax on the money of every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be twenty cents on every one hundred dollars assessed value thereof, one-half of which shall be applied to the support of the government and one-half of which shall be applied to the support of the public free schools of this State, and there shall be no local levies assessed on such money.

The State tax on bonds issued by counties, cities and towns or other political sub-divisions of this State, owned by every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of thirty-five cents on every one hundred dollars, assessed value thereof, the proceeds of which tax shall be applied to the payment of the expenses of the government.

The State tax on the real estate and tangible personal property of every corporation doing in this State the business of furnishing water or heat, light and power, whether by means of electricity or gas, shall be at the rate of ten cents on every one hundred dollars, assessed value thereof, the proceeds of which shall be applied to the support of the public free schools of this State, and on such real estate and tangible personal property there shall be local levies at the same rate or rates as are assessed upon other real estate and tangible personal property, located in such localities, and proceeds of which local levies shall be applied as is provided by law.

Every corporation coming within the provisions of this and the preceding section, shall pay to the State an annual State franchise tax equal to three-fourths of one per centum of its gross receipts, for the privilege of exercising its franchises in this State, which, with the taxes hereinbefore provided for, shall be in lieu of all State taxes or license charges whatsoever upon the franchises of such corporations, and the shares of stock issued by it, and upon all its property as hereinbefore

provided; provided, that nothing herein contained shall exempt such corporation from the annual fee required by section one hundred and fifty-seven of the Constitution, or from assessments for street and other local improvements, which shall be authorized by law, or from the county, city, town, district, or road levies; provided, that any city or town may impose a license tax upon such corporation for the privilege of doing business therein, which shall not exceed one-half of one per centum of the gross receipts of such business accruing to such corporation from said business in such city or town; and, provided, further, that from the amount of any such license tax there shall be deducted any sum or sums paid by such corporations to such city or town as a merchant's license tax, and license taxes; and provided, further, that nothing herein contained shall annul or interfere with or prevent any contract or agreement by ordinance between such corporations and municipalities as to compensation for the use of the streets or alleys or such municipalities by such corporations.

The real and personal property of such corporation, other than its franchise, shall be assessed on the valuation fixed by the State Corporation Commission with county, city, town, district, and road levies, at the same rate as real and personal property of natural persons are assessed with such levies.

No State tax, county, city, town, district or road levy shall be laid on the net income of any such corporation, nor shall any county, city, town, district or road levy be laid on the gross receipts of any such company.

All taxes and levies shall, until paid, be a lien upon the property within this State of the corporation owning the same, and take precedence of all other liens or encumbrances.

Any such corporation, or the State or any county or city, at the instance of the attorney general of the State, or of the Commonwealth's attorney for any county or city aggrieved by the assessment and ascertainment of such taxes, may, within thirty days after receiving a certified copy thereof, apply for relief to the circuit court of the city of Richmond. Notice of the application setting forth the grounds of complaint, verified by affidavit, if the appeal be taken by any such corporation, shall be served on the State Corporation Commission, and on the attorney general, whose duty it shall be to represent the Commonwealth, or if the appeal be taken by the State or any county or city, notice of the application, setting forth the grounds of complaint, shall be served on such corporation. If the court be of the opinion that the assessment or tax is excessive, it shall reduce the same, but if of the opinion that it is insufficient, it shall increase the same. Unless the applicant pay the taxes under protest when due, the court, if the decision is adverse to the applicant, shall, in disallowing the application, give judgment against it for the taxes assessed by the State Corporation Commission, and for a sum, by way of damages, equal to interest at the rate of one per centum per month upon the amount of the taxes from the time same were payable. If the decision is in favor of such corporation, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid with legal interest thereon, and the legally taxable cost of said application from the State or local authorities, or both, as the case may be, the judgment to be enforceable by mandamus or other proper process issuing from the court finally adjudicating the application. If the decision be in favor of the State or any county or city, appropriate relief shall be granted, and the court shall enforce its judgment by mandamus or other proper process.

The Supreme Court of Appeals may, subject to the provisions of article six of the Constitution, allow a writ of error to either party.

Fees on charters.

Sec. 37. (As amended by act approved February 26, 1910.) Every domestic corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum capital stock is five thousand dollars or under, twenty-five dollars; for a company whose capital stock is over five thousand dollars, and not to exceed ten thousand dollars, fifty dollars; over ten thousand and not to exceed twenty-five thousand dollars, seventy-five dollars; over twenty-five thousand dollars, and not to exceed fifty thousand dollars, one hundred and twenty-five dollars; over fifty thousand dollars, and not to exceed one hundred thousand dollars, two hundred dollars; over one hundred thousand dollars, and not to exceed three hundred thousand dollars, three hundred and twenty-five dollars; over three hundred thousand dollars, and not to exceed five hundred thousand dollars, four hundred and fifty dollars; over five hundred thousand dollars, and not to exceed eight hundred thousand dollars, five hundred and seventy-five dollars; over eight hundred thousand dollars, and not to exceed one million dollars, seven hundred and fifty dollars; over one million dollars, and not to exceed ten million dollars, one thousand dollars; over ten million dollars, and not to exceed twenty million dollars, one thousand two hundred and fifty dollars; over twenty million dollars, and not to exceed thirty million dollars, one thousand five hundred dollars; over thirty million dollars, and not to exceed forty million dollars, one thousand seven hundred and fifty dollars; over forty million dollars, and not to exceed fifty million dollars, two thousand dollars; over fifty million dollars, and not to exceed sixty million dollars, two thousand two hundred and fifty dollars; over sixty million dollars, and not to exceed seventy million dollars, two thousand five hundred dollars; over seventy million dollars and not to exceed eighty million dollars, two thousand seven hundred and fifty dollars; over eighty million dollars, and not to exceed ninety million dollars, three thousand dollars; over ninety million dollars, five thousand dollars.

For the purpose of this act the amount to which the company is authorized by the terms of its charter to increase its capital stock shall be considered its maximum capital stock.

38. (As amended by act approved March 14, 1912.) Every domestic corporation, other than such as are described in the last preceding section, upon the granting or extension of its charter, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum authorized capital stock is fifty thousand dollars or less, ten dollars; for a company whose maximum authorized capital stock is over fifty thousand dollars and less than three million, twenty cents for each one thousand dollars or fraction thereof; for a company whose maximum authorized capital stock is three million dollars or more, six hundred dollars; provided, however, that building fund associations, mutual insurance companies without capital stock, and other mutual companies not organized for strictly benevolent or charitable purposes, shall pay twenty-five dollars only for such certificate or incorporation or charter granted; and, provided, further, that no fee shall be imposed on corporations organized for religious, benevolent or literary purposes, or to conduct a purely charitable institution or institutions.

Sec. 38a. (Chap. 53, Acts 1910.) Every foreign corporation, when it obtains from the State Corporation Commission a certificate of au-

thority to do business in this State, shall pay an entrance fee into the treasury of Virginia to be ascertained and fixed as follows:

For a company whose maximum capital stock is fifty thousand dollars, or less, thirty dollars; for a company whose capital stock is over fifty thousand dollars, and not to exceed one million dollars, sixty cents for each one thousand dollars or fraction thereof; over one million dollars, and not to exceed ten million dollars, one thousand dollars; over ten million dollars, and not to exceed twenty million dollars, one thousand two hundred and fifty dollars; over twenty million dollars, and not to exceed thirty million dollars, one thousand five hundred dollars; over thirty million dollars, and not to exceed forty million dollars, one thousand seven hundred and fifty dollars; over forty million dollars, and not to exceed fifty million dollars, two thousand dollars; over fifty million dollars, and not to exceed sixty million dollars, two thousand two hundred and fifty dollars; over sixty million dollars, and not to exceed seventy million dollars, two thousand five hundred dollars; over seventy million dollars, and not to exceed eighty million dollars, two thousand seven hundred and fifty dollars; over eighty million dollars, and not to exceed ninety million dollars, three thousand dollars; over ninety million dollars, five thousand dollars; provided, however, that foreign corporations without capital stock shall pay fifty dollars only for such certificate of authority to do business in this State.

For the purpose of this act the amount to which the company is authorized by the terms of its charter to increase its capital stock shall be considered its maximum capital stock.

Sec. 39. (As amended by act approved February 26, 1910.) A charter heretofore granted or issued under the law of this State, whereby none of the powers of a transportation or transmission company or other public service corporation were conferred upon the corporation so chartered, shall not be amended so as to add to the powers and privileges originally acquired by the corporation, any of the powers, rights and privileges of a transportation or transmission or of any other public service company.

Upon the amendment of any charter, domestic or foreign, the fee to be charged on the amended charter shall be an amount equal to the difference between the amount already paid on the original charter and the amount required by this act to be paid on the maximum amount provided for in such amendment and upon the amendment or extension of any charter, domestic or foreign, if no fee was paid to this State on the original charter, the amount to be paid shall be the same as would have to be paid on original charter.

Upon the amendment or extension of a charter of a transportation or transmission company, or any other public service company, in the event that the charter fee paid on the original charter and any prior amendments, shall be less than the amount of charter fee required to be paid on an original charter of that character by the terms of this act then a charter fee shall be paid on the amended charter equal in amount to the difference between the charter fee already paid on the original charter and any prior amendments thereof and the amount required by this act to be paid on the maximum amount of authorized capital stock provided for in the charter of said corporation at the time of such amendment.

Upon the merger or consolidation of two or more corporations in the manner provided for by the laws of this State, whenever one of the corporations so merging or consolidating is a foreign corporation, then a charter fee shall be paid, as provided for in this act, upon the amount of capital stock proposed to be issued by the new or consolidated corporation taken as the maximum capital stock for the purpose of estimating said charter fee.

Sec. 40. The fees hereinbefore required to be paid by corporations organized under the laws of a jurisdiction beyond this State, and proposing to transact business in this State, shall be paid direct into the treasury of the State, whereupon the State Corporation Commission may issue a certificate authorizing the said corporation to transact such business and conduct operations of a character to be described in said certificate within this State, but the said corporation shall not have the right to transact business or conduct operations of any character in this State until said fees have been paid, and said certificate been duly issued. Nothing contained in this section or the three preceding sections shall be construed to impose a fee for a charter, or for authority to transact business in this State, upon any company which has already paid the fee or tax heretofore imposed by law upon its charter, or for authority to transact its business in this State; but this provision shall not be construed to exempt any amendment or extension of any such charter or of such authority to transact business in this State from the fees imposed by the sections hereinabove mentioned, or either of them. And the clerk of the State Corporation Commission shall, along with the order of the commission in the premises record said certificate and the certificate of the auditor of public accounts as to the payment of such fees in a proper book to be kept by said clerk for the purpose.

Fees for registration.

Sec. 41. (As amended by act approved March 12, 1908.) Every domestic corporation, other than a purely charitable institution, and every foreign corporation doing business in this State, whose maximum capital stock is fifteen thousand dollars, or under, and every such corporation organized on a mutual basis or without capital stock, shall pay into the treasury of the State, on or before the first day of March in each and every year, an annual registration fee of five dollars; a corporation whose maximum capital stock is over fifteen thousand dollars, and does not exceed fifty thousand dollars, shall pay an annual registration fee of ten dollars; a corporation whose maximum capital stock is over fifty thousand dollars, and does not exceed one hundred thousand dollars, shall pay an annual registration fee of fifteen dollars; a corporation whose maximum capital stock is over one hundred thousand dollars and does not exceed three hundred thousand dollars, shall pay an annual registration fee of twenty dollars; and a corporation whose maximum capital stock exceeds three hundred thousand dollars, shall pay an annual registration fee of twenty-five dollars; said annual registration fee shall be irrespective of any specific license tax or other tax or fee imposed by law upon said corporation for the privilege of carrying on its business in this State, or upon its franchise, property or receipts.

The State Corporation Commission shall ascertain from its records the amount of the authorized maximum capital stock of each of said corporations, as of the first day in January of each year, and shall assess against each such corporation the registration fee herein imposed, and a certified copy of the assessment, when made, shall be forwarded by the clerk of the State Corporation Commission, before the fifteenth day of February, to the Auditor of Public Accounts, and to each such corporation.

The State Corporation Commission may require every domestic and foreign corporation, in the month of January, in each year, and within such time as it may prescribe, to make to the commission, on forms prescribed by it, such report of the status, business, and condition of each such corporation as the commission may call for.

The failure of any corporation for two successive years to pay its annual registration fee, or to make such report, shall, when such failure

shall have continued for ninety days after the expiration of such two years, operate, without further proceedings, as a revocation and annulment of the charter of such corporation, if it be a domestic corporation, or if its certificate of authority to do business in this State, if it be a foreign corporation, and the State Corporation Commission shall publish the fact of such revocation or annulment once a week for four consecutive weeks in a daily newspaper published in the city of Richmond, Virginia.

The failure of any corporation to pay its annual registration fee for any single year shall, when such failure shall have continued for ninety days after the same has been assessed, subject such corporation to a fine of not less than double the amount of such assessment, to be imposed and judgment entered therefor by the State Corporation Commission.

42. Any such corporation which shall fail to make the report hereinbefore required within the prescribed time, shall be liable to a fine of not less than twenty-five nor more than one hundred dollars for each offense, and each period of thirty days wherein such company may be in such default in making such report shall constitute a distinct and separate offense. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to appear before the said commission, and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

Annual State franchise tax.

Sec. 43. (As amended by act approved February 26, 1910.) Every corporation, joint stock company, or association, organized or formed under, by or pursuant to law in this State, except railway, canal, light, heat, and power companies, gas and water companies, insurance, banking and security companies, telephone companies, having an authorized maximum capital stock of five thousand dollars or less, cemetery, religious and charitable associations, shall, in addition to the charter fee, tax on property, and income or receipts, and license tax, and the registration fee prescribed by law, pay into the treasury of the State on or before the first day of March, of each and every year, an annual State franchise tax to be assessed by the State corporation commission.

The amount of such franchise tax shall be as follows: Where the maximum capital stock is twenty-five thousand dollars, and under, ten dollars; over twenty-five thousand dollars, and not in excess of fifty thousand dollars, twenty dollars; over fifty thousand dollars, and not in excess of one hundred thousand dollars, forty dollars; over one hundred thousand dollars, and not in excess of three hundred thousand dollars, sixty dollars; over three hundred thousand dollars, and not in excess of five hundred thousand dollars, one hundred dollars; over five hundred thousand dollars, and not in excess of one million dollars, two hundred dollars; and for all in excess of one million dollars, an additional sum of ten dollars for each one hundred thousand dollars or fraction thereof in excess of one million dollars.

The State Corporation Commission shall ascertain the amount of the authorized maximum capital stock of each such corporation, company or association as of the first day of January in each year, and shall assess against each such corporation, company, or association the State franchise tax herein imposed, and a certified copy of such assessment, when made, shall be forwarded by the clerk of the State Corporation Commission before the fifteenth day of February to the Auditor of Public Accounts and to the president or other proper officer of every such corporation, company or association.

Any such corporation, company or association falling to pay said tax into the State treasury within the time prescribed shall incur a penalty thereon of five per centum and interest at the rate of six per centum per annum on the total amount of tax and penalty from the date when the same was due until paid, which shall be added to the amount of said tax.

(Act approved March 24, 1914.)

1. Be it enacted by the General Assembly of Virginia, That all building and loan associations or companies, doing only the business of building, and loan association or company in the counties or cities in which their principal offices are located, and in not more than five contiguous counties, and in the cities located in such counties and organized on the wholly mutual plan, be, and they are hereby exempted from the payment of any State franchise tax, and, whereas, no assessments of such tax have heretofore been made against any building and loan association, the State Corporation Commission is directed to recall and cancel any assessment made against any building and loan association or company of this State from the State franchise tax for the year nineteen hundred and fourteen, and any previous years, and not to further assess any such building and loan association or company for said State franchise tax doing business only in the county or city wherein its principal offices are located, and in not more than five counties contiguous thereto, and organized on the wholly mutual plan.

Tax on inheritances.

Section 44. (As amended by act approved March 22, 1916.) A Tax on inheritance.—Where any estate in the Commonwealth of any decedent shall pass under a will or under the laws regulating decents and distributions, to any person, or to or for the use of any person, the estate so passing shall be subject to a tax at the rate of five per centum on every hundred dollars' value thereof; provided, that estates passing to or for the use of the grandfather, grandmother, father, mother, husband, wife, brother, sister or lineal descendant of such decedent shall be subject to a tax of one per centum on every hundred dollars' value thereof in excess of fifteen thousand dollars; and provided further that such tax shall not be imposed upon any property bequeathed or devised where such bequest or devise is exclusively for State, county, municipal, benevolent, charitable, educational or religious purposes. The foregoing rates are for convenience termed the primary rates. When the amount of the market value of such property or interest exceeds fifteen thousand dollars, the rate of tax upon such excess shall be as follows:

(1) Upon all in excess of fifteen thousand dollars up to fifty thousand dollars, at the primary rates.

(2) Upon all in excess of fifty thousand dollars and up to two hundred and fifty thousand dollars, two times the primary rates.

(3) Upon all in excess of two hundred and fifty thousand dollars and up to one million dollars, three times the primary rates.

(4) Upon all in excess of one million dollars, four times the primary rates.

(B) The personal representative of such decedent shall pay the whole of such tax, except on real estate, to sell which or to receive the rents and profits of which he is not authorized by the will, and the sureties on his official bond shall be bound for the payment thereof.

(C) Where there is no personal estate, or the personal representative is not authorized to sell or receive the rents and profits of the real estate, tax shall be paid by the devisee or devisees, or those to whom the estate may descend by operation of the law and the tax shall

be a lien on such real estate, and the treasurer may rent or levy upon and sell so much of said real estate as shall be sufficient to pay the tax and expenses of sale, et cetera.

(D) Such payment shall be made to the treasurer of the county or city in which certificate was granted such personal representative for obtaining probate of the will or letters of administration.

(E) The corporation or hustings court of a city, or the circuit court of a county or city, the chancery court of the city of Richmond, the law and chancery court of the city of Norfolk, or the clerk of the circuit court of a county or city before whom a will is probated or administration is granted, shall determine the inheritance tax, if any, to be paid on the estate passing by will or administration, and shall enter of record in the order book of the court or clerk, as the case may be, by whom such tax shall be paid and the amount to be paid. The clerk of the court shall certify a copy of such order to the treasurer of his county or city and to the Auditor of Public Accounts for which services the clerk shall be paid a fee of two dollars and fifty cents by the personal representative of the estate. The Auditor of Public Accounts shall charge the treasurer with the tax and the treasurer shall pay the same into the treasury as collected, less a commission of five per centum. Every personal representative or other party or officer failing in any respect to comply with this section shall forfeit one hundred dollars.

(F) Any personal representative, devisee or person to whom the estate may descend by operation of law, failing to pay such tax before the estate on which it is chargeable is paid or delivered over (whether he be applied to for the tax or not) shall be liable to damages thereon at the rate of ten per centum per annum for the time such estate is paid or delivered over until the tax is paid, which damages may be recovered with the tax, on motion of the Attorney for the Commonwealth and in the name of the Commonwealth against him, in the circuit court for the county or in the corporation or hustings court of the city wherein such tax is assessed, except that in the city of Richmond the motion shall be in the chancery court. Such estate shall be deemed paid or delivered at the end of a year from the decedent's death, unless and except so far as it may appear that the legatee or distributee has neither received such estate nor is entitled then to demand it. All taxes upon said inheritances paid into the State treasury shall be placed to the credit of the public school fund of the Commonwealth and shall be apportioned according to school population and be used for the primary and grammar grades. (This section as amended in force on and after June 17, 1916.)

Licenses—Schedule A.

Merchants.

45. (As amended by act approved March 19, 1915.) Every person, firm, company or corporation engaged in the business of a merchant shall pay a license tax for the privilege of doing business in this State to be graduated by the amount of purchases made by him during the period for which the license is granted, and all goods, wares and merchandise manufactured by such merchant and sold or offered for sale, in this State, as merchandise, shall be considered as purchases within the meaning of this section; provided, that this section shall not be construed as applying to manufacturers taxed on capital by this State, who offer for sale at the place of manufacture, goods, wares and merchandise manufactured by them. To ascertain the amount of purchases it shall be the duty of such merchant, on the first day of April of each year, or within ten days thereafter, to make report in writing, under oath, to the commissioner of the revenue, for the district for which he was licensed, showing purchases as above defined, and also goods, wares and merchandise manufactured and

sold or offered for sale in this State during the next preceding twelve months; except such goods, wares and merchandise as is manufactured by persons, firms and corporations taxed on their capital by this State. The form of the report required by this section shall be prepared by the Auditor of Public Accounts and furnished to each commissioner of the revenue, and by him distributed to each licensed merchant; and each commissioner shall, in the mode prescribed for making such report by him of violations of the revenue law, report every merchant who shall fail to comply with the requirements of this section. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars, or more than one thousand dollars for each offense.

Merchants' license.

46. (As amended by act approved March 22, 1916.) For every license to a merchant, firm, company or corporation as defined in section forty-five engaged in the business of a merchant, the amount to be paid shall be graduated as follows:

If the amount of purchases shall not exceed one thousand dollars, the amount shall be five dollars. When purchases exceed one thousand dollars, but do not exceed two thousand dollars, the amount shall be ten dollars; and for all purchases over two thousand dollars and less than one hundred thousand dollars, there shall be paid twenty cents on the one hundred dollars; and upon all the purchases over one hundred thousand dollars, there shall be paid ten cents on every hundred dollars in excess of one hundred thousand dollars.

Each merchant shall keep his invoices and a record with ink of all purchases, and from whom made, which record shall be open to inspection and examination by the taxing officers of the State, and the report of purchases made by the merchant shall be taken from that record; and he or his agents shall make oath to the correctness of the report and that the same is in accordance with said record, and that the record has been accurately kept.

It shall be the duty of the commissioner of the revenue to examine the record of purchases required to be kept by the merchant and to verify the merchant's report of purchases by that record; and he shall state upon the report of purchases made to him by the merchant that he did examine the record of purchases kept by the merchant. Every merchant who does not keep the record herein provided for shall be assessed with and pay a minimum State license tax of twenty-five dollars, in addition to such tax as may be ascertained by the local board of review as hereinafter provided for. Every merchant who does not keep the record herein provided for shall be reported by the commissioner of the revenue to the local board of review whose duty it shall be to ascertain the correct purchases of such merchant by summoning the merchant before it and by such investigation and examination as it deems proper to make or to have made, to correctly determine the true and correct purchases of such merchant, and when this fact has been ascertained the local board of review shall direct the commissioner of revenue to assess such merchant with the State license tax provided by law upon the purchases so ascertained, in addition to the minimum State license tax of twenty-five dollars hereinbefore provided for, but the minimum State license tax of twenty-five dollars hereinbefore provided for shall not apply to licenses granted merchants in the license year beginning May first, nineteen hundred and sixteen, and ending April thirtieth, nineteen hundred and seventeen. Should the commissioner of the revenue fail to perform the duty herein imposed upon him he shall not be paid by the State any commission upon the tax so assessed, and he shall be subject in each case of failure to a fine of twenty-five dollars to be recovered as other fines are recovered, and it shall be the duty of the local board of

review to bring to the attention of the attorney for the Commonwealth each failure of the commissioner of the revenue to perform the duty herein required of him.

Provided, further, that goods, wares and merchandise not belonging to a merchant which are offered for sale by the merchant or by another person at the merchant's duly licensed place of business shall require such merchant to take out the license of a commission merchant. The sums imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said merchant or mercantile firm or corporation in said business, except the registration fee and franchise tax, and except that such merchant shall not be exempt from the payment of county, district, and road levies on the net amount of capital, as defined by law, on hand on the first day of February of each year and may be required to pay the usual city, county, district, and road or other levies thereon, notwithstanding this act. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares and merchandise on hand, and all solvent bonds, demands and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital, but shall be assessed and taxed as other specific property; but any merchant may file with the commissioner of the revenue a statement verified by affidavit showing the amounts owing upon the purchase price of such goods, wares and merchandise, if any, and further showing the persons, firms, or corporations to whom the same is due, and the address of each, and thereupon it shall become the duty of the commissioner of the revenue to deduct the aggregate of such amounts from the capital of such merchants in making the assessment on such capital.

For the purposes of ascertaining the tax to be paid by a merchant beginning business, his purchases shall be considered to be the amount of goods, wares and merchandise bought to commence business with, including goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture, also including an estimate of purchases which the merchant will make between the date of the issuance of his license and the thirty-first of March following, and including an estimate of the amount of goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture.

If, after the close of the year for which the license is issued, the merchant should elect not to renew it, but desires the privilege to sell whatever remnant or purchase he may have on hand at the time, it may be lawful for him to do so upon the payment of a license upon said remnant of merchandise to be regarded for purposes of revenue as purchases.

All other property held by such merchant or firm or corporation engaged in mercantile business, not offered for sale as merchandise, shall be separately listed and taxed as other property. The sums required by this section to be paid when the license is taken out shall be collected in the same manner that the amounts required to be paid for other licenses are collected. Dealers in coal, wood or ice paying license tax under this section may peddle the same from vehicles without paying additional tax. But nothing in this section shall be so construed as to require a license of any person who may canvass any county or corporation to buy lambs, pigs, calves, fowls, eggs, butter and such like small matters of subsistence designed as food for man, but any person who shall keep a place of business for the purpose of selling such articles in, or within a half mile of any city or town in the State, shall take out license therefor, as hereinbefore prescribed; provided that dealers in coal and wood in cities of forty thousand inhabitants or more, who peddle the same from vehicles

shall pay an additional tax of fifty dollars for each wagon thus used. (This section as amended in force on and after June 17, 1916.)

Merchant on train.

46 ½. (Section added by act approved March 19, 1915.) That every person, firm, company or corporation engaged in the business of selling on railroad trains in this State, newspapers, periodicals, magazines, candies, fruits, et cetera, shall pay a license tax at the rate of twenty cents for each and every mile of track for which the person, firm, company or corporation operates in this State.

The person, firm, company or corporation desiring to take out the license required by this act shall make a sworn statement of the trackage over which it is proposed to operate in Virginia, and file the same with the commissioner of the revenue, to whom he applies for the license. Any person, firm, company or corporation making a false statement under oath as to trackage shall be guilty of a misdemeanor, and shall be fined not less than twenty-five dollars nor more than five hundred dollars for each offense.

The license required by this act shall be issued by the commissioner of the revenue, and the tax thereon shall be paid to the county or city treasurer where the license is issued, in the same manner other licenses are applied for and tax thereon paid is now provided by law. The license issued under this section shall be good on railroad trains throughout the State.

Oyster packers.

46 ½ (a). (As amended by act approved March 19, 1915.) Every person, firm or corporation engaged in the business of shucking or packing oysters in this State shall pay a license tax for the privilege of transacting such business, to be graduated by the amount of oysters shucked or packed by him during the period for which his license is granted. To ascertain the amount of oysters shucked or packed, it shall be the duty of such person, firm, or corporation, on the first day of April of each year, or within ten days thereafter, to make report in writing, under oath, to the oyster inspector for the district for which he was licensed showing the amount of oysters actually shucked or packed by him during the next preceding twelve months. The form of report required by this section shall be prepared by the Auditor of Public Accounts and furnished to each oyster inspector and by him distributed to each licensed oyster packer, and each inspector shall, in the mode prescribed for making such report by him of the violations of the oyster laws, report every oyster packer who shall fail to comply with the requirements of this section. Any person, firm or corporation violating the provision of this section shall pay a fine of not less than thirty dollars, nor more than one thousand dollars, for each offense.

Oyster packers' license.

46 ½ (b). (As amended by act approved March 19, 1915.) For every license to a person, firm or corporation engaged in the business of shucking or packing oysters, the amount to be paid shall be graduated as follows: If the amount of oysters shucked or packed by such person, firm or corporation shall not exceed twenty-five thousand gallons, the amount shall be five dollars. When the amount of such oysters exceeds twenty-five thousand gallons, but does not exceed fifty thousand gallons, the amount shall be ten dollars. When the amount of such oysters exceeds fifty thousand gallons, and does not exceed one hundred thousand gallons, the amount shall be twenty-five dollars. When the amount of

such oysters exceeds one hundred thousand gallons, and does not exceed two hundred thousand gallons, the amount shall be fifty dollars. When the amount of such oysters exceeds two hundred thousand gallons, the amount shall be one hundred dollars. The sums imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said person, firm, or corporation, in said business. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares and merchandise on hand, and all solvent bonds, demands, and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital but shall be assessed and taxed as other specific property. All other property held by such person, firm, or corporation shall be listed and taxed as other property. The sums required by this section to be paid when the license is taken out shall be collected in the same manner that the amounts required to be paid for other licenses under the oyster laws of the State are collected, and shall be accounted for as part of the oyster fund.

Railroad and other incorporated companies which sell mineral or forest products or other articles.

Sec. 47. (As amended by act approved March 22, 1916.) Every railroad company or other incorporated company in this Commonwealth, whether such privilege be granted in its charter or not, which shall sell any mineral or forest product, or any other article, shall be taxed as other merchants dealing in like commodities. This act shall apply to companies keeping commissaries, or having agents for the sale of any other article than their own product; provided, that nothing herein contained shall prevent a railroad company from buying and distributing to its employees, as a part of their compensation meat, meal and flour, at the cost price thereof, but nothing in the foregoing shall be construed as requiring a company selling the products of their own mines, or lands, or manufactories, to pay a merchant's license for so doing, but any such company selling its product at a definite place of business apart from its mine, land or place of manufacture, shall pay the merchant's license tax as provided by law. Any railroad company or other incorporated company selling any article or product on account of the owner, and receiving a compensation therefor other than for transportation, storage or handling as provided for in its charter, shall pay a license the same as commission merchants. It shall be the duty of the commissioner of the revenue to ascertain the liability of such individuals or companies in this State to the payment of such license taxes, and shall assess the same in the same manner as other merchants. (This section as amended in force on and after June 17, 1916).

Commission merchants and brokers.

48. (As amended by act approved March 19, 1915.) Every person, firm or corporation doing business in this State who receives or distributes provisions and merchandise, including flour, hay or grain, shipped to such person, firm or corporation for distribution on account of the shipper, or who participates in the profits ensuing from or accruing out of the sales of such provisions or merchandise, including flour, hay or grain, or who invoices such sale or collects the money therefor, shall be deemed to be a broker who receives or distributes provisions and merchandise, including flour, hay or grain. Every person, firm, or corporation, buying or selling for another any kind of merchandise on commission shall be a commission merchant. Any person, firm or corporation licensed as a commission merchant may sell any personal property which may be left with or consigned to him for sale, except wine, ardent

spirits and malt liquors, gold or silver coin, bonds, certificates of public or private debts or other securities; provided, however, that any such merchant may sell wine, ardent spirits and malt liquors, gold or silver coin, bonds, certificates of public or private debts or other securities by taking out the license therefor prescribed in the case of liquor merchants or stock brokers. Any person, firm or corporation buying or selling contrary to the provisions of this section, or who shall in any manner violate the same, shall pay a fine of not less than fifty dollars, nor more than one thousand dollars for each offense.

Commission merchants' and brokers' license.

49. (As amended by act approved March 19, 1915.) Every person, firm or corporation shall pay for the privilege of transacting the business of a commission merchant or broker the sum of fifty dollars; provided, the commissions do not exceed one thousand dollars, but when the commissions exceed one thousand dollars, the tax shall be fifty dollars, and an additional tax at the rate of one dollar on each one hundred dollars, or fraction thereof, of commissions in excess of one thousand dollars and if the license is to include the privileges of selling wine, ardent spirits, and malt liquors, gold or silver coins, bonds, certificates of public or private debts, or other securities, there shall be paid, in addition, the amounts required in each case to be paid by liquor merchants and stock brokers and in like manner.

Sale by peddlers.

50. (As amended by act approved March 22, 1916.) Any person who shall carry from place to place, any goods, wares, or merchandise, and offer to sell or barter the same or actually sell or barter the same, shall be deemed to be a peddler, and any person licensed as a peddler may sell any personal property a merchant may sell, or he may exchange the same for other articles; and whenever a license is granted to a peddler to sell such goods, wares, or merchandise, his license shall be valid for one year from date of its issue. Said license shall not be transferable, and any person so licensed shall endorse his name on the said license, and such license shall confer authority to sell at any house or place within the county or city in which the license was granted. Any peddler who shall peddle for sale or barter without a license shall pay a fine of not less than fifty dollars, nor more than five hundred dollars for each offense, one-half of which shall go to the informer; any person selling or offering to sell as a peddler shall exhibit his license on demand of any citizen of the county, city, or town in which he sells or offers to sell or barter and upon his failure or refusal to do so he shall be subject to the penalties of peddling without a license. This section shall be construed to include persons engaged in peddling lightning rods. All persons who do not keep a regular place of business (whether it be in a house, or a vacant lot, or elsewhere), open at all times in regular business hours, and at the same place, who shall offer for sale goods, wares and merchandise, shall be deemed peddlers under this act. All persons who keep a regular place of business, open at all times in regular business hours and at the same place, and who shall elsewhere than at such regular place of business personally, or through their agents, offer for sale or sell, and at the time of such offering for sale, deliver goods, wares and merchandise, shall also be deemed peddlers as above, but this section shall not apply to those who sell or offer for sale, in person or by their employees, ice, wood, meats, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits, or other family supplies of a perishable nature grown or produced by them and not purchased by them for sale. But a dairyman who uses upon the streets of any city one or more wagons may

sell and deliver from his wagons milk, butter, cream and eggs in said city without procuring a peddler's license. (This section as amended in force on and after June 17, 1916).

Peddlers' license.

51. (As amended by act approved March 19, 1915.) For the privilege of peddling or bartering in any county, city or town, there shall be paid two hundred and fifty dollars for each person so engaged or employed, when he travels on foot, and when he peddles otherwise than on foot, the tax paid shall be five hundred dollars, except that the tax on peddlers of ice, wood, meat, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature, not grown or produced by them, shall be twenty-five dollars for each vehicle used in such peddling, except that no State license shall be charged for peddling fish and oysters in the country or in incorporated towns, nor shall this section apply to persons who are engaged in selling melons from a car or cars in the country and in towns where the same does not remain for more than twenty-four hours at any one place and except that the tax on peddlers of pianos and organs shall be ten dollars for each person engaged in selling pianos or organs from a peddler's wagon, said tax to be paid to the proper officer of each county, city and town wherein such wagon is so used; provided, however, that nothing in this act shall be construed to prevent any city or town from requiring an additional license tax on such peddlers of pianos and organs, where the charter of such city or town authorizes it to impose license taxes, and except that the tax on the peddlers of lightning rods shall be two hundred dollars, and that peddlers in coal and wood in cities of over forty thousand inhabitants who peddle the same from vehicles, shall pay a tax of fifty dollars for each vehicle used; provided, that no State license tax shall be imposed on peddlers of meats sold in the country. Every vehicle used in peddling as aforesaid shall have conspicuously displayed thereon the name of the peddler using the same, together with the street and number of his residence, if he resides in any city or town.

It shall be the duty of the commissioner of revenue to issue a peddler's license to a person desiring to obtain the same, upon the presentation to him of the certificate of the county or city treasurer that the license tax has been paid to him. Nothing under this or the preceding section shall be construed to require of any farmer a peddler's license for the privilege of selling or peddling farm products, wood or charcoal grown or produced by him.

Lightning rod merchant.

51 (a). (Section added by act approved March 19, 1915.) 1. That any person, firm, or corporation who sells by sample in person or through agents taking orders and thereafter delivering the lightning rods and all material necessary to the erection of the same to the person or persons from whom said orders have been secured and erecting the same as directed, the same shall be known as a lightning rod merchant.

2. Every such lightning rod merchant shall pay a specific State license tax of twenty-five dollars for each license year, which shall not be subject to any abatement, and shall, in addition to said State license, secure from the commissioner of every county or city, in which such business is done an additional license for each license year of ten dollars.

3. Nothing in this act shall apply to peddlers of lightning rods selling and delivering same at the time of the sale. Any person, firm, or corporation, selling contrary to the provisions of this act shall be fined not less than fifty dollars nor more than five hundred dollars for each offense.

Sale or barter of patent rights.

52. (As amended by act approved March 19, 1915.) No person, except the patentee, shall sell or barter the right to manufacture or use any machinery or other thing patented under the laws of the United States, without first having obtained a license therefor from some commissioner of the revenue of a county or city, which license shall grant the privilege of selling anywhere in the State, but if used out of the county or city where granted shall be authenticated by the certificate of the clerks of the circuit court of the county, or the clerk of the corporation court of the city where granted, that the person signing the same is really the commissioner of the revenue, and that his signature is believed to be genuine. A separate license shall be required on each patented thing of which the right to make or use is sold, but any person owning the State right for any patented thing may sell anywhere in the State through agents provided with a copy of his license thus obtained certified as hereinafore provided. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

License for sale or barter of patent rights.

53. (As amended by act approved March 19, 1915.) Every person who shall sell or barter the right to manufacture or use machinery or other thing patented under the laws of the United States, except the patentee, if he be a citizen of the United States, shall pay for the privilege the sum of twenty-five dollars. Nothing in this or the preceding section shall be construed to authorize the sale of the article or thing patented.

Land agents.

54. (As amended by act approved March 19, 1915.) No person, firm, or corporation shall without a license, act as agent for the sale of lands. Any person licensed as a land agent may sell land in this Commonwealth entrusted to him for sale. Any person selling land or offering to sell the same, who is not an auctioneer, or who has not the fee simple title, or any other less estate therein, shall be held to be a land agent; but this section shall not be construed to prevent any person not engaged in the business of selling land for compensation from selling, without license, any lands for the sale of which he has a duly authenticated power of attorney, nor commissioners and receivers appointed by the courts, nor executors of wills, nor trustees in deeds of trust. For any violation of this section the person offending shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offense.

License on a land agent.

55. (As amended by act approved March 19, 1915.) A land agent shall pay for the privilege of selling land entrusted to him for sale, the sum of ten dollars and one-eighth of one per centum on amount of sales; provided, however, that if his place of business is in a town or city of more than two thousand and not exceeding three thousand inhabitants, he shall pay the additional sum of ten dollars; if in a town or city of more than three thousand and not exceeding four thousand inhabitants, he shall pay the addition sum of twenty dollars; if in a town or city of more than four thousand and not exceeding five thousand inhabitants, he shall pay the additional sum of thirty dollars; if in a town or city of five thousand inhabitants or more, he shall pay the additional sum of forty dollars; and, provided, further, that where there is a firm of land

agents doing business at one locality, said tax shall be on the firm and not on each member thereof.

Book Agents.

56. (As amended by act approved March 19, 1915.) No person, firm or corporation shall, without a license, act as a book agent.

Any person, firm or corporation other than a licensed merchant, who shall receive subscriptions for, or shall in any manner furnish books, maps, prints, pamphlets or periodicals, shall be deemed to be a book agent. Any person desiring to distribute any religious books, pamphlets, or periodicals, may apply to the judge of the county, circuit or corporation court of any county or city in which he may desire to distribute the same and said judge, upon being satisfied that the person applying is of good character, and a proper person in whom to confide the trust of distributing such books, may direct the commissioner of the revenue to grant him a license without the payment of a license tax therefor. Any person, firm, or corporation violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

License on book agents.

57. (As amended by act approved March 19, 1915.) A book agent shall pay for the privilege of acting as such the sum of ten dollars.

Auction sales; who may sell without a license.

58. (As amended by act approved March 19, 1915.) No person shall sell at auction or public outcry, for compensation, without a license, except in the following cases—to-wit:

First. The estate of a decedent may be sold by his personal representative or his agent, according to law or the provisions of the will.

Second. Property conveyed by deed of trust, or decreed or ordered to be sold by a court may be sold according to the deed, decree or order.

Third. Any person may sell the agricultural products of this State arising from his own or other labor under his control, or his real or personal estate not sold or purchased on speculation.

Fourth. Any officer may sell property distrained by him under execution or other legal process.

Fifth. Licensed commission merchants may sell live or dressed fowls, fresh vegetables, and fresh fish, upon taking out a license of a common cryer.

Auctioneers account of sales.

59. (As amended by act approved March 19, 1915.) Every auctioneer other than a tobacco auctioneer shall keep an account of sales made by him, showing the aggregate amount thereof; and whenever required by a commissioner of the revenue, shall render an account for assessment of all his sales during the period for which his license was granted, and shall sign and answer all interrogatories respecting such sales as may be propounded to him in pursuance of law. Such accounts, statements and answers shall always be on oath.

What an auctioneer may do.

60. (As amended by act approved March 19, 1915.) An auctioneer may conclude the sales of anything he is authorized to sell, grant a certificate or other evidence of the sale, and receive the money; but

no auctioneer shall authorize or permit any person to sell any property under and by virtue of his license, except the person so authorized or permitted is actually and bona fide in the employment of such auctioneer, and is actually and bona fide a resident of the county or city where such auctioneer is licensed to do business, and the commissions on such sale are actually and bona fide for the benefit of such auctioneer; and no license shall be construed to authorize the person to whom it is issued to sell at more than one regular establishment; but an auctioneer may sell anywhere in the county or city wherein he is licensed, public stocks, houses, lots, and furniture or ships or vessels, on the premises where the same may be or at the exchange or the store of a regular licensed merchant declining business, or goods in the original form and packages as imported and bulky articles such as have been usually sold in warehouses, or in the public streets, or on the wharves, or at such other places in the county or city wherein such auctioneer is licensed, as shall be desired by the owner or importer of such bulky articles or imported goods, if any auctioneer shall violate any of the provisions of this section, he shall forfeit and pay for every offense twenty dollars, to be recovered for the use of the party prosecuting the same before a justice of the peace, in like manner as other fines and penalties are imposed and collected. The offer to sell each article shall be deemed a separate offense.

Classification of auctioneers.

61. (As amended by act approved March 17, 1916.) Auctioneers shall consist of general auctioneers, real estate auctioneers, tobacco auctioneers, and live stock auctioneers, and shall be so classified that their powers and duties and the restrictions and penalties thereon shall be separate and distinct—that is to say:

(This section as amended in force on and after June 17, 1916.)

General auctioneers; what they may sell.

62. (As amended by act approved March 19, 1915.) Any person, licensed as a general auctioneer, may sell any goods, wares, merchandise and other articles not prohibited by law; but he shall not sell wine, ardent spirits, malt liquors or any mixture thereof, unless and until he shall have obtained a license therefor in the mode prescribed by law.

63. (As amended by act approved March 17, 1915.) A general auctioneer shall pay the sum of fifty dollars, and if the place of business is in a city or town having a population of more than five thousand inhabitants, two dollars for every thousand above that number, but said sum shall in no case exceed one hundred and thirty dollars. And he shall pay an additional sum of one-fourth of one per centum on the amount of sales for the year. Provided, however, a general auctioneer is not required to pay the percentage tax on sales made by him under order of court, or for persons acting in a fiduciary capacity where the general auctioneer only cries the sale and grants the certificate thereof. If he sells wine, ardent spirits, malt liquors, or any mixture thereof, he shall pay one-half of one per centum on the amount of such sales.

Real estate auctioneers.

64. (As amended by act approved March 19, 1915.) Any person licensed as a real estate auctioneer, may sell, in the county or city wherein he is licensed, at auction or privately, any real estate in this Commonwealth entrusted to him for sale; provided, that no such auctioneer shall be allowed to negotiate loans upon a mortgage of real estate or otherwise, without taking an additional license as a private banker. For any

violation of this section the person so offending shall pay a fine of not less than one hundred dollars, nor more than one thousand dollars, for each offense.

Real estate auctioneer's license.

65. (As amended by act approved March 19, 1915.) A real estate auctioneer shall pay the sum of fifty dollars; if the place of business is in a city or town containing a population of five thousand inhabitants or under, he shall pay seventy-five dollars; if in a city of more than five thousand, but not exceeding twenty thousand inhabitants, he shall pay one hundred dollars; and in a city of more than twenty thousand inhabitants, he shall pay one hundred and twenty-five dollars.

Tobacco auctioneers.

66. (As amended by act approved March 19, 1915.) Any person or firm licensed as a tobacco auctioneer may sell at auction any tobacco, not prohibited by law to be sold. For any violation of this section the person or firm offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

Tobacco auctioneers' license.

67. (As amended by act approved March 19, 1915.) Tobacco auctioneers shall pay for the privilege of transacting business twenty-five dollars, except in cities they shall pay fifty dollars; and, provided, further, that in incorporated towns the auctioneer for any warehouse or warehouses in which were sold during the previous year, ending April thirtieth, five million pounds or more of tobacco, shall pay fifty dollars; but in any case where such sales amount to less than one million pounds, the tax shall be only ten dollars.

Sec. 67-a. (Section added by act approved March 17, 1916.) Live-Stock Auctioneers.—Any person, firm or corporation licensed as an auctioneer to sell horses, mules and other live-stock, may sell in the county or city wherein licensed, at auction or privately for their own account or for the account of others, horses, mules and other live-stock.

(This section in force on and after June 17, 1916.)

Sec. 67-b. (Section added by act approved March 17, 1916.) Live-Stock Auctioneers' License.—Live-stock auctioneers shall pay for the privilege of transacting business the sum of fifty dollars, provided the commissions and profits from sales do not exceed one thousand dollars, but when the commissions and profits from sales exceed one thousand dollars the tax shall be fifty dollars and an additional tax at the rate of one dollar on each one hundred dollars, or fraction thereof, of commissions and profits from sales in excess of one thousand dollars. Any licensed live-stock auctioneer who buys and sells on his own account shall for the conduct of that business be deemed to be a merchant and shall take out a merchant's license. Said license tax upon a live-stock auctioneer who sells for the account of others the license tax provided in this section shall be in lieu of any tax, State or local, on capital, except that the cities and towns may prescribe a license tax in addition to the one hereby imposed.

(This section in force on and after June 17, 1916.)

Licenses to retailers of tobacco.

Sec. 68. (As amended by act approved March 22, 1916.) No person, not a producer, shall be allowed to sell by retail, tobacco, snuff and cigars without having obtained a specific license to do so.

The sums to be paid by retailers of tobacco, snuff or cigars shall be for such privilege, a specific tax of five dollars, which shall be assessed and collected as other license taxes; but shall not be in lieu of merchants' license on purchases.

Provided, however, that a licensed hotel keeper or a keeper of a house of private entertainment or eating house whose purchases of tobacco, snuff and cigars are in any year less than five hundred dollars, may under the license to retail tobacco sell such tobacco, snuff and cigars in a duly licensed hotel or house of private entertainment or eating house without taking out a merchants' license, provided he does not conduct a mercantile business in connection with the business of hotel keeper or keeper of a house of private entertainment or eating house, in which case he shall for such business be licensed as a merchant and required to return with his other purchases, his purchases of tobacco, snuff and cigars.

(This section as amended in force on and after June 17, 1916).

Junk dealers, canvassers, etc.

69. (As amended by act approved March 19, 1915.) No keeper of a shop, for the purpose herein mentioned, or master of a vessel, or other person shall, without a license authorized by law, purchase, sell, barter, or exchange any kind of second hand articles, junk, rags, rag cullings, bones, bottles, puer, scrap, metals, metal drosses, steel, iron, paper, old lead pipe, old bath-room fixtures, old rubber, old rubber articles, or other like commodities, except furniture, clothes, shoes and stoves intended to be resold for use as such. The hustings or corporation court of any city, and the circuit court of any county, may grant a license to any citizen of the United States who shall produce to it satisfactory evidence of his good character to carry on the business of a junk dealer which license shall designate the premises on which said person shall exercise or carry on said business; and no person shall exercise or carry on the business of a junk dealer without being duly licensed, nor in any other premises than the one designated in said license, except by the consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license, or in any other premises than the one so designated, except by the consent of the court aforesaid. The place at which such business may be conducted shall be kept open for the purchase or sale of any of the articles mentioned aforesaid. Nor shall any purchase be made by such person, or by any other person or persons for him, except between the hours of sunrise and sunset; and such place of business shall be open at all times to the inspection of any revenue or police officer of the county or corporation wherein the license issued. Every person receiving such license shall place over the principal entrance of his place of business a sign designating that he is a licensed junk dealer. No person shall canvass for the purpose of buying any junk or other like commodity enumerated above in this section, for any such junk dealer, or for sale to such junk dealer, or to any other person unless such person be authorized so to do, in writing, by some junk dealer licensed and appointing him under this section. Every such junk dealer, desiring to appoint such canvassers, shall take out a license for each canvasser he shall wish to appoint. Such canvasser's license shall be issued in the name of the dealer applying therefor, and the commissioner of revenue shall furnish with each canvasser's license two tin signs, numbered in duplicate, with the following words thereon, viz.: "Licensed Junk Canvasser No. —," and said signs are to be firmly and conspicuously fixed by such canvasser to each side of his vehicle, when using the same in canvassing.

Canvassers so appointed shall be permitted to canvass anywhere in this State. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for

each offense. Nothing contained in this section shall be construed or operate to prevent any person, firm, or corporation keeping or operating a foundry or machine shop from exchanging his new castings for old ones, or from buying any old metals or old machines for use in his business, or to be renovated and sold; but nothing herein contained shall authorize any such person, firm or corporation operating a foundry or machine shop to buy any old metals or old machines, and sell them again in the same condition as they were when purchased. Nothing in this section shall be construed to prevent any regular licensed merchant in the country, or in towns having a population of two thousand or less from buying or trading for rags, old iron, or other articles of junk, unless there be a regular licensed junk dealer within three miles of his place of business, such merchant to be subject at all times to the same conditions of inspection as a regular junk dealer. Every junk dealer and every merchant and foundryman who deals in junk, old metals, et cetera, shall keep at his place of business a book, in which shall be fairly written in English, at the time of each transaction in the course of his business, an accurate account of such transaction except as to the purchase of rags, bones, old iron, and paper, setting forth a description of the goods, articles, or anything purchased, the time of receiving the same, the name and residence of the person selling or delivering the same, the terms and conditions of purchase or receipt thereof, and all other facts and circumstances respecting such purchase or receipt. Which said book or books shall, at all times, be subject to the inspection of the judges of the criminal courts, the chief of police, the captains and sergeants of the police of the city, town or county wherein such business is being conducted, or any or either of them, sergeant and sheriff of such city, town or county, or other officer with police jurisdiction, provided, however, that this section shall not apply to articles bought without the State of Virginia. It shall be the duty of every junk dealer, every such merchant and foundryman, to admit to his premises at any time any officer mentioned above, to examine any books or other record on the premises, as well as the articles purchased or received; and to search for and take into possession any article known by him to be missing, or known or believed by him to be stolen, without the formality of search warrant or any other process, which search or seizure is hereby authorized. Every junk dealer shall be liable to all the penalties herein provided for violation of any of the provisions of this section, whether such violation be committed by himself or by his agent, clerk or employee.

Junk dealers' license.

70. (As amended by act approved March 19, 1915.) Every junk dealer shall pay for the privileges of transacting business the sum of fifty dollars, and for the privilege of doing business at other premises than that designated in the license the sum of twenty-five dollars, and for the privilege of appointing canvassers, for the purpose of buying any junk or other matter or things for any such junk dealer, or for sale to a junk dealer, the sum of thirty dollars for each canvasser appointed and licensed, as well as the cost of the tin signs furnished such canvasser.

Common criers.

71. (As amended by act approved March 19, 1915.) No person shall act as a common crier without a license. A person licensed as a common crier, may, except in cities of over fifteen thousand inhabitants, cry for sale at any place in the county or city in which his license issued, any property, real or personal, for an auctioneer, fiduciary, or the owner of the property, when such owner is authorized to sell the same by auction, but he shall not conduct a sale otherwise than under the present and immediate direction of the property owner or other person authorized to sell

the same, nor shall he cry such property or conduct such sale by an agent. He shall not, as such crier, receive money on account of the sale or grant acquittances. He may receive for his services a stated compensation, but he shall not receive any commission or percentage on the amount of the sale, nor by any specific or contingent interest in the sale as a compensation for his services, directly or indirectly. Any person licensed as a common crier in a city of over fifteen thousand inhabitants may sell fowl, butter, fresh fish, fresh vegetables, fruit, or articles of like perishable nature. For any violation of this section the person offending shall pay a fine of not less than fifty nor more than five hundred dollars for each offense.

License to common crier.

72. (As amended by act approved March 19, 1915.) Each and every person, in order to be licensed as a common crier, shall pay five dollars.

Ship-brokers.

73. (As amended by act approved March 19, 1915.) No person, firm, or corporation shall act as a ship-broker without a license. Any person engaged in the management of business matters occurring between the owners of vessels and the shippers or consignors of the freight which they carry, shall be deemed to be a ship-broker. Any person, firm or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offense.

Ship-brokers' license.

74. (As amended by act approved March 19, 1915.) A ship-broker shall pay for the privilege of transacting business the sum of fifty dollars.

Stock brokers.

75. (As amended by act approved March 19, 1915.) No person, firm, bank, or corporation shall, without license, act as a stock broker. Any person, firm, bank or corporation that deals in coin, foreign or domestic, exchange, government stock, or other certificates of debt, or shares in any corporation or chartered company, bank notes or other notes used in currency, or who sells the same or any of them on commission or for other compensation, or who negotiates loans upon real estate security, except a licensed attorney at law, shall be deemed to be a stock broker. A stock broker shall have the right to buy and sell for profit, or to sell on commission, the coin, exchange, stocks, certificates of debt shares in chartered companies, bank notes, and notes used as currency as aforesaid, and may sell either privately or by auction, and also negotiable loans upon real estate security. Any person, bank, or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offense.

Bankers or brokers engaged in dealing in options or futures.

Any person, firm, or corporation engaged in buying and selling, or who receives orders to buy or sell, cotton, grain, provisions, or other commodities, stocks, or bonds, shall be deemed to be a banker or broker dealing in options and futures. Any person so dealing in options or futures without a license to transact or engage in such business shall pay a fine of not less than three hundred dollars, nor more than five hundred dollars for each offense.

License to bankers or brokers dealing in options or futures.

Every banker or broker dealing in options or futures or in buying or selling options or futures shall pay the sum of two hundred dollars for the privilege of transacting such business.

License to stock brokers.

76. (As amended by act approved March 19, 1915.) A stock broker shall pay for the privilege of transacting business the sum of one hundred dollars, but in towns or cities or over five thousand and not more than ten thousand inhabitants he shall pay one hundred and fifty dollars, and in cities of more than ten thousand inhabitants he shall pay two hundred and fifty dollars for each office or place of business kept for that purpose.

Private bankers.

77. (As amended by act approved March 19, 1915.) No person or firm shall engage in the business of a private banker without a license. Any person or firm engaged in the business of receiving money on deposit, in lending or advancing money, or in negotiating loans on notes, bonds, furniture, or any class of security or securities, or in discounting, buying or selling negotiable or other paper or credits, commonly known as street brokers, whether at an office kept for the purpose or elsewhere, shall be deemed to be a private banker. Any person or firm violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offense, provided this section shall not apply to a licensed attorney at law or land agent who negotiates loans upon real estate security.

License to private bankers.

78. (As amended by act approved March 19, 1915.) A private banker shall pay fifty dollars on a capital of five thousand dollars or under; one hundred dollars on a capital exceeding five thousand and not exceeding ten thousand; one hundred and fifty dollars on a capital from ten thousand dollars to twenty thousand dollars; two hundred and fifty dollars on a capital of over twenty thousand dollars and not exceeding thirty thousand dollars, and an additional sum of five dollars per thousand on every thousand dollars in excess of thirty thousand dollars.

Pawnbrokers.

79. (As amended by act approved March 19, 1915.) No person shall, without a license, act as a pawnbroker. Any person who shall in any manner lend or advance money or other things for profit on the pledge and possession of personal property, or other valuable things other than securities or written or printed evidences of indebtedness, or who deals in the purchasing of personal property or other valuable thing on condition of selling the same back to the seller at a stipulated price, shall be held to be a pawnbroker. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

The hustings or corporation court of any city, and the circuit or county court of any county, may from time to time, grant a license to any citizen of the United States who shall produce satisfactory evidence of his good character, to exercise or carry on the business of a pawnbroker in his city or county, which license shall designate the building in which said person shall carry on said business; and no person shall exercise or carry on the business of a pawnbroker without being duly licensed by the

hustings or corporation court of the city, or the circuit or county court of the county in which he may desire to carry on said business, nor in any other building other than the one designated in said license, except by consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license or in any other building than the one so designated.

Every person so licensed, shall, at the time of receiving such license and before the same shall be operative, enter with two sufficient sureties, into a joint and several recognizance to the Commonwealth of Virginia in the penal sum of two thousand five hundred dollars, conditioned, for the due observance of all acts of the General Assembly of Virginia which may be in force respecting pawnbrokers at any time during the continuance of such license. If any person shall be aggrieved by the misconduct of any such licensed pawnbroker, and shall recover judgment against him, therefor, such person may, after the return unsatisfied, either in whole or part, of any execution issued upon said judgment, maintain an action in his own name upon the bond of said pawnbroker in any court having jurisdiction of the amount claimed; provided, such court shall, upon the application made for the purpose, grant such leave to prosecute.

Every pawnbroker shall keep a book, in which shall be fairly written at the time of each loan an accurate account and description of the goods, article, or thing pawned or pledged, the amount of money loaned thereon at the time of pledging same, the rate of interest to be paid on such loan, and the name and residence of the person pawning or pledging the said goods, article, or thing, together with a particular description of such person, including complexion, color of eyes and hair, and his or her height and general appearance.

Every pawnbroker shall at the time of each loan deliver to the person pawning or pledging any goods, article, or thing, a memorandum or note, signed by him or her, containing the substance of the entry required to be made in his or her book by the last preceding section, except as to the description of the person, and no charge shall be made or received by any pawnbroker for any such entry, memorandum or note.

Such book shall at all reasonable times be open to inspection of the judges of the criminal courts, the chief of police, and captains and sergeants of the police of the city, town or county wherein such business is being conducted, or any or either of them, sergeant and sheriff of such city, town or county, or other officer with police jurisdiction.

No pawnbroker shall sell any pawn or pledge until the same shall have remained four months in his or her possession, unless by consent in writing of the pawner, and all such sales shall be made at public auction and not otherwise, and shall be made or conducted by such auctioneers as shall be designated and approved of for that purpose by the court granting the license.

Notice of every such sale shall be published for at least five days previous thereto, in one or more of the daily newspapers of general circulation printed in such city. Those doing business in any county shall advertise as above in some newspaper, if any be published in said county, and if no newspaper be published in such county, then in some newspaper published in an adjoining county, and such notice shall specify the time and place at which such sale is to take place, the name of the auctioneer by whom the same is to be conducted, and a description of the articles to be sold.

The surplus money, if any, arising from any such sale, after deducting the amount of the loan, the interest then due on the same, and the expenses of the advertisement and sale, shall be paid over by the pawnbroker to the person who would be entitled to redeem the pledge in case no such sale had taken place.

Any licensed pawnbroker who shall violate or neglect or refuse to comply with any or either of the provisions of this act, except those contained

in section one, shall, for every such offense, upon conviction before a court of competent jurisdiction, pay a fine of not more than one hundred dollars.

No pawnbroker shall ask, demand, or receive a greater rate of interest than ten per centum per month on a loan of twenty-five dollars or less, or five per centum per month on a loan of over twenty-five dollars and less than one hundred dollars, or three per centum per month on a loan of one hundred dollars or more, secured by a pledge of tangible personal property. And no loan shall be divided for the purpose of increasing the percentage to be paid the pawnbroker.

Police regulations.—Every pawnbroker shall keep at his place of business a book or books, in which shall be fairly written in English, at the time of each loan or transaction in the course of his business an accurate account of such loan or transaction, setting forth a description of the goods, article, or thing pawned, or received on account of money loaned thereon; the time of receiving the same; the name and residence of the person pawning or delivering the same; the terms and conditions of loan, including the period for which any such loan may be made, and all other facts and circumstances respecting such loan, which said book or books shall at all times be subject to the inspection of the officers before mentioned.

No property of any kind received on deposit or pledge by any pawnbroker shall be disfigured or its identity destroyed or affected in any manner whatsoever, so long as it continues in pawn or in the possession of such pawnbroker, nor shall such property be in any manner concealed for the space of forty-eight hours after the same shall have been received by such pawnbroker.

It shall be the duty of every pawnbroker and of every person in the employ of such pawnbroker to admit to his premises at any time any officer mentioned in this act to examine any pledge or pawn, book or other record on the premises, as well as the articles pledged, and to search for and take into possession any article known by him to be missing, or known or believed by him to have been stolen, without the formality of the writ of search warrant or any other process, which search or seizure is hereby authorized.

The following regulation is hereby made for storing or taking care to prevent injury during disuse on blankets, clothing, carpets, furs, rugs, dress goods, cloths, mirrors, oil paintings, glass and china ware, pianos, organs, curtains, beddings and upholstered furniture. Pawnbrokers shall be allowed to charge two per centum per month in addition to the regular charges for the first three months, or part thereof, while such goods shall remain as pledge for money advanced.

Every pawnbroker shall be liable to all the penalties hereinafter provided for violation of any of the provisions of this article, whether such violations be committed by himself or by his agent, clerk, or employee.

Every person who shall be convicted of violating any of the provisions of this section shall, for the first offense, forfeit and pay a penalty, except in cases where a different penalty is herein provided, not exceeding twenty-five dollars, and for a subsequent offense shall pay such penalty as the court may impose, and shall in the discretion of the court, forfeit his license.

Pawnbrokers' license.

80. (As amended by act approved March 19, 1915.) A pawnbroker shall pay for the privilege of transacting business, two hundred and fifty dollars.

Regulating the business of lending money on household and kitchen furniture, household goods, wearing apparel, sewing machines, musical instruments, or wages and salaries, on conditional sales of the same, and the buying of salaries and wages.

Lending money on household goods, etc.

81. (Section added by act approved March 19, 1915.) 1. That no person, firm, or corporation shall engage generally, regularly or collaterally to any other business in the business of making loans on household or kitchen furniture, or household goods, or wearing apparel, or sewing machines, or musical instruments, or wages, or salaries, or on conditional sales of the same, without first obtaining a license therefor, which shall be in addition to the license required by law for any other business the person, firm, or corporation may engage in. The applicant for such license shall, before the same is issued, file with the officer authorized to issue it, a statement on oath giving the location where such business is to be conducted, the name and business address of the applicant, if the licensee is an individual; the name and business address of each of the partners, if the business is a firm; and the name and business address of each of its officers, if the licensee is a corporation and, in case of a corporation, the State under the laws of which it is organized. Said license, when issued, shall not be transferable. Should the licensee change the location of his business, said license shall immediately become void, unless said licensee shall, at least ten days before changing the location, file with the officer authorized to issue said license, a notice of the proposed change of location, and such officer shall endorse on said license the fact of said change. In default of compliance with these provisions, said license shall be null and void. The license shall at all times be kept publicly exposed by the licensee on his business premises. Any person, firm, or corporation violating the provisions of this section shall pay a fine of not less than fifty dollars and not more than five hundred dollars for each offense.

2. No license shall be issued to any person, firm, or corporation to carry on business as specified in sub-section one of section eighty-one of this act, until the applicant shall have filed with the clerk of the circuit court of the county, or of the corporation court of the corporation wherein said business is to be conducted, a bond, with surety to be approved by said courts or judges thereof in vacation, in the penalty of one thousand dollars, payable to the Commonwealth of Virginia, and conditioned for the faithful performance by the licensee of the duties and obligations pertaining to the business so licensed, and the prompt payment of any judgment which may be recovered against said licensee on account of damages or other claims arising directly or collectively from any loan of money or sale of wages or salary.

3. Should any surety on such bond become insolvent, the said judge shall immediately require the licensee to file an additional bond with good security, and on failure to file such additional bond within ten days after being so required to file the same, said license shall stand ipso facto revoked.

4. If it be agreed in writing by the borrower and the lender at the time the loan is made, the lender may charge for investigating the security or title and closing the loan, a fee of not more than fifty cents where the amount borrowed is five dollars or less; not more than seventy-five cents where the amount is more than five dollars, and not more than ten dollars; and not more than one dollar where the amount borrowed is more than ten dollars, and not more than twenty dollars; and not more than one dollar and fifty cents where the amount borrowed is more than twenty dollars, and not more than thirty-five dollars; and not more than two dollars where the amount borrowed is more than thirty-five dollars, which said fee may be charged, if so agreed, upon each original loan, or any renewal thereof; provided, however, that no fee whatever shall be allowed on any renewal or extension, which occurs within sixty days from the time of making the loan or from the time of the last renewal; and, provided, further, that the fee provided for in this section shall not be charged on any renewal made after the expiration of four months from the date of

the original loan, but that all renewals made after said four months, shall be at fees not greater than one-half of the amounts herein provided; and, provided, further, that any loan which shall be made between said parties within ten days after the payment of a pre-existing loan of approximately the same amount, shall in all cases be construed prima facie to be a renewal of said pre-existing loan. No original loan shall be split up into smaller loans in order to increase the fees allowed; but if two or more loans be made at or about the same time between the same parties, they shall be construed to be but one original loan, unless the contrary plainly and unequivocally appears.

5. Any interest charged by the lender to the borrower in excess of the present legal rate of interest, or any fee, fine or charge whatsoever charged by the lender against the borrower, whether for negotiating a loan or for commissions, examinations, attorney's fee, or other bonus or additional charge whatsoever to those allowed in section four of this act, shall be considered as a payment on the principal of said loan, and the same shall be credited with the amount of said additional charge or excess, and the license of the person, firm, or corporation making such additional or excessive charge may, in the discretion of the circuit court of the county or the corporation court of the corporation wherein such business was licensed, be revoked.

6. It shall be unlawful for any licensee under this act to charge any sum of money for fire insurance on any article or personal property pledged as security for any loan or any fee for recording any papers connected with any loan or sale, under the terms of this act except such as are actually paid by such licensee.

7. If any person, firm, or corporation shall engage generally, regularly, or collaterally to some other business, in the business of making loans or purchasing wages or salaries as prescribed in section one of this act, without first obtaining a license for carrying on such business in the city, town or county, in which said business is transacted, or shall continue to conduct said business after the forfeiture or cancellation of the license under which the same is conducted, then no suit or action shall be maintained for the enforcement of any such loan, or of any security given for such loan, or any assignment of wages or salary.

8. Every individual, firm, or corporation desiring the privilege of conducting business under the provisions of this act shall pay therefor a license tax of one hundred dollars.

9. This act shall not apply to any loan in excess of one hundred and fifty dollars actually and bona fide made at one time, and shall not prevent any merchant or other person who sells provisions, wearing apparel, household goods or furniture to wage-earners from taking as security therefor an order for or assignment of wages; provided, however, that no interest, bonus, or rebate is charged or taken directly or indirectly, upon the sale or amount of debt contracted or from the amount of wages, and that the property is sold at no higher price than like property is sold on credit to other person than such wage-earners.

License on a building and loan association or company.

82. (As amended by act approved March 19, 1915.) No building and loan association or company, incorporated under the laws of this or any other State, shall, without a license, conduct any business, or solicit the sale of stock, or offer to lend money in this State, nor shall any person act as agent of any such association or company unless the association or company he represents has a license.

The specific license tax upon every building and loan association or company for the privilege of doing business in this State shall be seventy-five dollars; provided, the capital of such association or company actually paid in, whether from paid up stock or partially paid stock, is not over

twenty-five thousand dollars; if the capital paid in, whether from paid up stock or partially paid up stock, is over twenty-five thousand dollars, then an additional license tax of three dollars on each one thousand dollars of such capital, or fraction thereof, on such excess shall be paid by all such building and loan associations or companies; provided, that a non-resident building and loan association or company doing business in this State, which has otherwise complied with the laws of Virginia, shall pay the license tax herein imposed, based upon its capital invested in this State.

A building and loan association or company which does business on a purely mutual plan, and makes loans only to their stockholders, and confines its business solely to the city or county where it is organized, and cities and counties immediately contiguous thereto, shall pay a license tax of fifty dollars.

It shall be the duty of each association or company on the first day of April of each year or within ten days thereafter, to make a report in writing of its capital paid in, if the association or company be incorporated under the laws of this State, or of its capital invested in this State, if it be a non-resident association or company, under oath of its chief officer or agent, to the commissioner of the revenue for the district in which its principal office or agency in this State is situated.

Any building and loan association or company, or the agents of any such association or company, which does business in this State, without paying the license tax herein imposed, shall pay a fine of not less than fifty dollars nor more than five hundred dollars.

The shares of stock issued by any building and loan association or company, which has paid the license tax herein imposed shall not be taxable in the hands of the holder, nor shall any additional State tax be imposed on the paid in capital of such association or company.

No city or town shall levy a greater license tax on the paid in capital of any such association or company than that imposed herein for State purposes, and such city or town license tax shall be levied only where the principal office of such association or company is located in this State.

Insurance Brokers.

83. (As amended by act approved March 19, 1915.) No person shall, without a license act as an insurance broker. Every person who shall solicit for compensation, directly or indirectly, to be derived therefrom any fire, marine, life or other insurance, either on account of any person desiring to effect any such insurance, or on account of any insurance company, except the duly authorized agent (or a clerk actually employed in his office) of any insurance company licensed to do business in this State, shall be deemed an insurance broker. Any insurance agent (or clerk actually employed in his office,) who shall solicit, directly or indirectly, any fire, marine, life or other insurance, either on account of any person desiring to effect any such insurance, or on account of any insurance company licensed to do business in this State, other than for the insurance company or companies for which he is the duly authorized agent, shall be deemed an insurance broker. Provided, however, this shall not apply to duly authorized agents exchanging business among themselves. Any person acting as insurance broker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense. Any person or firm who shall fill up, sign or deliver a policy or certificate of insurance for a corporation, or person, or association, or persons not licensed to do an insurance business in this State by a legally authorized agent, shall be considered an agent of such corporation, or person, or association, and such person, corporation or association shall be liable for all licenses, taxes, and penalties as if represented by a legally appointed agent. No person licensed as an insurance broker shall be authorized under his license to place any insurance in a company or association, or with a person or firm not licensed to do an insurance business in this State.

Licenses—Insurance Brokers.

84. (As amended by act approved March 19, 1915.) An insurance broker shall pay the sum of one hundred dollars for the privilege of transacting such business. The license shall be issued by the commissioner of insurance, and the tax shall be paid to him, and he shall pay the same into the treasury.

Underwriter's Agency, etc.—License on.

An act relating to the issuance of fire insurance policies through an underwriters' agency, and providing a penalty for its violation.

1. (Approved February 5, 1915.) Be it enacted by the General Assembly of Virginia, That every fire insurance company shall conduct its business in this State in the name by which it is incorporated, and the policies issued by it shall be headed or entitled by such name. There shall not appear on the face of the policy or on its filing back anything that would indicate that it is an obligation of any other than the company responsible for the payment of losses under the policy, and the name or names of any fire insurance companies issuing policies through an underwriters' agency shall be stamped or printed on each policy issued by such underwriters' agency, and shall show on each such policy the name of such company or companies, and, where there is more than one company, their proportion of liability under said policies shall be distinctly stated therein.

The word "underwriters' agency," as used in this act, shall be held to apply to a company or companies who issue policies severally or jointly under a name other than their own corporate name, or under a contract or agreement with any individual, partnership, corporation or association through whom such policies may be issued.

Before an underwriters' agency shall deliver, or cause to be delivered, a policy in this State it shall pay an annual specific license tax of two hundred dollars for the privilege of doing business in this State as an underwriters' agency, and shall also deposit with the State treasurer bonds equal in amount to those deposited by the company or companies whose policies they issue, as required by section fourteen, chapter two of "An act concerning the bureau of insurance," approved March ninth, nineteen hundred and six, and no company shall be permitted to issue an underwriters' policy, or be a party thereto, which has not complied with all of the laws now in force relative to fire insurance companies. Provided, that nothing herein shall be construed to exempt any fire insurance company from the payment of the license tax on premiums required by the laws of this State.

2. Any violation of this act shall be deemed a misdemeanor, and, upon conviction, shall be punished by a fine of not less than fifty nor more than five hundred dollars.

Mercantile Agencies.

85. (As amended by act approved March 19, 1915.) Any person, firm or corporation engaged in reporting the financial standing of merchants and others as a regular business for compensation shall be deemed a mercantile agency. Any person engaged in such business without a State license to transact such business shall pay a fine of not less than one hundred dollars, and not more than five hundred dollars; provided that this section shall not apply to employees of mercantile agencies who only report to such agencies, nor to regularly licensed attorneys at law.

Licenses to mercantile agencies.

86. (As amended by act approved March 19, 1915.) A mercantile agency shall pay for the privilege of transacting such business the sum

of two hundred and fifty dollars. This section shall be construed to levy only one State license tax upon each such mercantile agency, which license tax of two hundred and fifty dollars shall be paid annually direct to the auditor of public accounts.

Sec. 86 ½. (Section added by act approved March 22, 1916.) Any person, firm or corporation whose business it is to collect all kinds of claims, including notes, drafts and other negotiable instruments, on behalf of others, and to render an account of the same, shall be deemed a collecting agency. Any such person, firm or corporation engaged in such business without a license shall be fined not less than one hundred nor more than five hundred dollars; provided, however, that this section shall not apply to a regularly licensed attorney at law. A collecting agency shall pay for the privilege of transacting such a business a license tax of twenty-five dollars, provided that his commissions and fees during the year amount to as much as one thousand dollars.

(This section in force on and after June 17, 1916).

Undertakers.

87. (As amended by act approved March 19, 1915.) Any person, firm, or corporation engaged in the business of burying the dead shall be deemed an undertaker. Any person, firm, or corporation engaged in such business without a license shall pay a fine of not less than ten dollars nor more than twenty-five dollars.

Undertaker's License.

88. (As amended by act approved March 19, 1915.) An undertaker shall pay for transacting such business in the country and in towns of one thousand inhabitants or less, five dollars; and in towns and cities of over one thousand and not over three thousand inhabitants, ten dollars; and in towns and cities of over three thousand and not over five thousand inhabitants, fifteen dollars; and in towns and cities of over five thousand and not over ten thousand inhabitants, twenty-five dollars; and in cities of over ten thousand inhabitants and not over thirty thousand inhabitants, thirty-five dollars; and in cities of over thirty thousand inhabitants, fifty dollars.

Civil and electrical engineers.

89. (Section added by act approved March 19, 1915.) Any person or firm who shall for compensation engage in the business of civil, mining, mechanical or electrical engineering shall pay a license tax of fifteen dollars per year for the privilege of conducting such business; the said license to be procured from the commissioner of the revenue of the city or district in which said engineer shall have his office on the first day of May in each year; provided, that the license of any engineer who has not practised his profession for more than five years, or whose income from such business is less than five hundred dollars for the preceding year shall be five dollars; and, provided, further, that on the payment of the license as herein provided the said engineer shall be entitled to engage in such business in any part of this State. Any person or firm violating the provisions of this section shall be fined not less than ten dollars, nor more than thirty dollars, for each offense.

Contractors.

90. (As amended by act approved March 19, 1915.) Any person, firm or corporation accepting orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick,

mortar, wood, cement, structural iron or steel, sheet-iron, galvanized iron, metallic piping, tin, lead, electric wiring or other metal, or any other building material; or who shall accept contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or any composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other material, shall be deemed a contractor. Every contractor shall, on the first day of May in each year, procure from the commissioner of the revenue for the city or district in which he has his office a license to carry on the business of a contractor; provided that if such contractor has no office in this State, then he shall procure such license from the commissioner of the revenue for the city, county, or district where he conducts his business. Any person, firm, or corporation doing such business without a license shall pay a fine of not less than thirty dollars, nor more than one hundred dollars for each offense; provided, that no further license shall be required by the State for conducting said business in any part thereof; and, provided, further, that this section shall not apply to contractors the gross amount of whose orders accepted and executed does not exceed five thousand dollars per annum.

Licenses to Contractors.

91. (As amended by act approved March 19, 1915.) Every such contractor, for the privilege of transacting business in this State, shall pay a license, to be ascertained in the following manner:

If the gross amount of all orders or contracts accepted aggregate five thousand dollars, he shall pay the sum of five dollars; if the amount of such orders or contracts are more than five thousand dollars, and do not exceed ten thousand dollars, ten dollars; if the amount of such orders or contracts exceed ten thousand dollars, and do not exceed twenty thousand dollars, fifteen dollars; if the amount of such orders or contracts exceed twenty thousand dollars, and do not exceed fifty thousand dollars, twenty dollars; if the amount of such orders or contracts exceed fifty thousand dollars, and do not exceed one hundred thousand dollars, fifty dollars; if the amount of such orders or contracts exceed one hundred thousand dollars, and do not exceed one hundred and fifty thousand dollars, one hundred dollars; and if the amount of such orders or contracts exceed one hundred and fifty thousand dollars, one hundred and fifty dollars; and when any such contractor shall have obtained a license for any year for which he has paid a license tax of less than the maximum above prescribed, he shall not accept any contract or contracts during such year the aggregate amount of which exceeds the maximum amount for which his license was obtained, unless and until he shall have paid such additional sum as will make the total license tax paid by him for that year sufficient to cover the aggregate amount of such contract or contracts as prescribed above; and unless he pay such additional sum he shall be deemed to be acting without a license.

Architects.

92. (As amended by act approved March 19, 1915.) Any person or firm who shall, for compensation, draw or furnish plans for the construction of any building or other structure, shall be deemed an architect, and shall pay a license tax of twenty-five dollars a year for the privilege of conducting such business; the said license to be procured from the commissioner of the revenue of the city or district in which said architect has his or their office, on the first day of May of each year; provided, that the tax upon an architect or architects whose income from such business

has been less than five hundred dollars for the preceding year, shall be ten dollars; and, provided, further, that no further license shall be required by the State for doing business in any part thereof. Any person or firm violating the provisions of this section shall be fined not less than ten dollars nor more than thirty dollars for each offense.

License to keep a hotel.

92½. (Section added by act approved March 19, 1915.) That any person who keeps a public inn or lodging house of more than thirty bed rooms where transient guests are fed or lodged for pay in this State, shall be deemed for the purposes of this act to be engaged in the business of keeping a hotel.

A transient guest is one who puts up for less than one week at such hotel, but such a house is no less a hotel because some of its guests put up for longer periods than one week.

Any person conducting the business of keeping a hotel as defined in this act shall pay an annual license tax of one dollar for each bed room, and fifty cents for each bath room, in said hotel; provided, that hotels at summer and health resorts, keeping open not more than four months in a year, shall pay only one-half of the foregoing sums.

Houses of private entertainment, etc.

93. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, keep a house of private entertainment, or eating house.

What constitutes a house of private entertainment.

94. (As amended by act approved March 19, 1915.) Any person who shall furnish, for compensation, lodging or diet to travelers, or sojourners in any house of thirty bed rooms or less, shall be deemed to keep a house of private entertainment. A license to keep a house of private entertainment shall not be construed to authorize the sale of wine, spirituous or malt liquors, or a mixture of them on the premises or within the curtilage of such house of private entertainment, nor shall any license be granted to sell by retail or to be drunk, where sold, any wine, spirituous or malt liquors upon the premises or within the curtilage of any licensed house of private entertainment. Any person who shall keep a house of private entertainment without a license shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may keep the same.

License to keep a house of private entertainment.

95. (As amended by act approved March 19, 1915.) Every person who keeps a house of private entertainment shall pay an annual license tax of five dollars, and if the house has more than ten bed rooms shall pay an additional sum of one dollar per annum for each additional bed room, over and above ten.

What constitutes an eating house.

96. (As amended by act approved March 19, 1915.) Any person who shall cook, or otherwise furnish for compensation, diet or refreshments of any kind, for casual visitors at his house, for consumption therein, and who does not furnish lodging, and who is not the keeper of an hotel, house of private entertainment, or boarding house shall be deemed to keep an eating house, but the refreshments herein named shall

not consist of wines, spirituous or malt liquors, or a mixture of any of them. Any person who shall keep an eating house without a license shall pay a fine of not less than thirty dollars, nor more than one hundred dollars, for each day he may keep the same.

License to keep an eating house.

97. (As amended by act approved March 19, 1915.) Every person who shall keep an eating house shall pay for the privilege twenty-five dollars, and where the annual rent or rental value of the house and furniture is more than one hundred dollars, and not more than one thousand dollars, he shall pay an additional sum equal to five per centum of such rent or rental value; and where such annual rent or rental value exceeds one thousand dollars, he shall pay an additional sum equal to four per centum of such rent or rental value. The commissioner of the revenue shall determine such rent or rental value, and may require the proprietor or tenant to state on oath what is the actual rent or what would be a fair rent for the house and furniture, and if he refuses to state the same, he shall pay a fine of five hundred dollars.

97 ½. (Section added by act approved March 19, 1915.) To exempt persons conducting temporary eating or lodging-houses, horse-lots, and confectioneries at religious gatherings from license tax.

That the license tax shall not be required of persons conducting temporary eating or lodging-houses, horse lots, and confectioneries at camp-meetings, associations, and other religious gatherings; provided, such eating or lodging houses, horse-lots and confectioneries shall be only carried on for the purpose of entertaining the persons attending such religious gatherings.

What constitutes a bowling saloon.

98. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon for the reception of company to play at bowls shall be deemed to keep a bowling saloon. Any person who shall keep a bowling saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred and fifty dollars for each day he may keep the same.

License to keep a bowling saloon.

99. (As amended by act approved March 19, 1915.) Every person who shall keep a bowling saloon shall pay for the privilege the sum of twenty-five dollars, and an additional sum of ten dollars for each alley exceeding one. If the license be for a bowling saloon at a watering place and if for four months or less, the sum to be paid shall be twelve dollars and fifty cents and an additional sum of five dollars for each alley exceeding one.

What constitutes a billiard room.

100. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon wherein there is a table at which billiards or pool are played shall be deemed to keep a billiard saloon, and if any sum is imposed upon the tables kept therein the same shall be on every table in excess of one capable of being used for the purpose, and kept therein, whether used or not. Any person who shall keep a billiard saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

License to billiard saloons and pool rooms.

101. (As amended by act approved March 19, 1915.) Every person who shall keep a billiard saloon or pool room shall pay for the privilege the sum of fifty dollars, and the sum of twenty-five dollars for each table over one kept; or to be kept therein. If the license be for a billiard saloon or pool room at a watering place, and is for four months or less, the sum to be paid shall be twenty-five dollars, and the sum of twelve dollars and fifty cents for each table over one kept, or to be kept thereat. If the license be for a billiard saloon or pool room in the country or in a town of less than one thousand inhabitants, the sum to be paid shall be twenty-five dollars and twelve dollars and fifty cents for each table over one kept, or to be kept, therein.

What constitutes a bagatelle saloon.

102. (As amended by act approved March 19, 1915.) Any person who shall keep a saloon or other public room wherein is a table at which to play at bagatelle, whether charge for the use thereof is made or not, shall be deemed to keep a bagatelle saloon. Any person who shall keep a bagatelle saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

License to a bagatelle saloon.

103. (As amended by act approved March 19, 1915.) Every person who shall keep a bagatelle saloon shall pay for the privilege the sum of ten dollars, and an additional sum of five dollars for each table over one kept, or to be kept, therein.

Property used in licensed business taxable.

104. (As amended by act approved March 19, 1915.) Nothing herein shall be construed to exempt the furniture in houses mentioned in this schedule from being taxed as property.

Theatres, public performances, exhibitions, etc.

105. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, exhibit for compensation any theatrical performance, or any performance similar thereto, panorama, or any public performance or exhibition of any kind, lectures, literary readings, and performances, except for benevolent or charitable or educational purposes. Whenever a theatrical performance shall be licensed, the actors acting thereat under said license shall be exempt from a license tax; but unless the performance shall be so licensed, each person engaged therein shall be liable to the penalty for the violation of this section. Every license shall be for each performance, but a license for a theatrical performance or panorama may, if the person applying for the same desire it, be for the term of one week. For any violation of this section every person so offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

Licenses to theatres, public performances, exhibitions, etc.

Sec. 106. (As amended by act approved March 22, 1916.) On every theatrical performance or any performance similar thereto, panorama, or any public performance or exhibition of any kind, except for benevolent or charitable or educational purposes, there shall be paid

five dollars for each performance or fifteen dollars for each week of a continuous performance; provided, that in towns or cities of less than four thousand inhabitants there shall be paid two dollars for each performance, or six dollars for each week of continuous performance; but nothing herein shall be construed as taxing games of football, baseball, basketball or kindred ball games.

(This section as amended in force on and after June 17, 1916.)

Moving picture show, etc.

Sec. 106½. (As amended by act approved March 22, 1916.) That for the exhibition of any automatic moving picture machine, phonograph, graphophone or similar musical machine, except for benevolent, charitable or educational purposes, where the price of admission to such exhibition does not exceed the sum of ten cents, and where the seating capacity of any such place of amusement does not exceed three hundred and fifty, there shall be paid in cities of over twenty thousand inhabitants a license fee of five dollars for each week or for less time than a week; or ninety dollars for the exhibition thereof for a period of one year; and when the seating capacity of any such place of amusement exceeds three hundred and fifty there shall be paid an additional tax of two dollars for every ten seats or fraction thereof in excess of three hundred and fifty seats; provided, that in towns or cities of more than four thousand inhabitants and less than twenty thousand inhabitants there shall be paid a license fee of three dollars for each week, or less time than a week or sixty dollars for the exhibition thereof for a period of one year, and the license tax for said additional seating capacity shall be one dollar for every ten seats or fraction of ten seats in excess of three hundred and fifty seats; provided, further, that in towns or cities of more than one thousand inhabitants and less than four thousand inhabitants there shall be paid a license fee of three dollars for each week, or less time than a week, or sixty dollars for the exhibition thereof for a period of one year, and the license tax for such additional seating capacity there shall be fifty cents for every additional ten seats or fraction thereof in excess of three hundred and fifty seats; and provided, further, that in towns of less than one thousand inhabitants and in the portions of the counties not included in any town there shall be paid as the only license tax to the State one dollar per day, or two and one-half dollars for a full continuous week, or ten dollars for a continuous three months, or forty dollars for the year; the license for one year to be paid quarterly and a license for a period less than one-quarter of year to be based upon the per week license fee; provided, however, that when such exhibition is given for benevolent, charitable or educational purposes, and is given for a period of more than one day in any one year, and the exhibitor thereof receives a part of the receipts from such exhibition as his compensation, then such exhibition after the first day shall not be exempt from the payment of the license fee herein prescribed; provided, further, that when singing, dancing, or any vaudeville act accompany the exhibition, license under this section, an additional license therefor shall not be required so long as the price of admission for the whole exhibition does not exceed the sum of twenty cents.

(This section as amended in force on and after June 17, 1916.)

Circus, menagerie, carnival shows, etc.

107. (As amended by act approved March 19, 1915.) Every person, firm, company or corporation who exhibits or gives performances in a side show, dog and pony (or either) show, trained animal show, carnival, circus, menagerie and circus, or any other show, exhibition or performance similar thereto shall procure a license therefor, but this section

shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation, nor shall any license be required of any agricultural fair or the shows exhibited within the grounds of such fair or fairs, during the period of such fair, whether an admission be charged or not, nor of resident persons giving or performing in a show or exhibition for charity or other benevolent purposes. Whenever such show, exhibition or performance is given, whether exempted by the terms hereof or licensed, those engaged therein and operating under either such license or exemption, shall be exempt from a license tax for performing or acting thereat.

108. (As amended by act approved March 19, 1915.) Every show, exhibition or performance, such as is described in the next preceding section, whether under the same canvas or not, unless exempt by the terms hereof, shall be construed to require a separate license therefor, whether exhibited for compensation or not.

Every person, firm, company or corporation who exhibits or gives a performance of any of the shows described in the next preceding section which are not exempt from license tax by the terms hereof, without the license required by law, shall be fined not less than fifty dollars nor more than five hundred dollars for each offense. The police authorities of a town, city or county shall not allow any such performance to open until the license required by law is exhibited to them.

109. (As amended by act approved March 19, 1915.) In the country or in towns of one thousand inhabitants, or less, unless the same be exempt from license tax by the terms of section one hundred and seven hereof, there shall be paid for each day's performance or exhibition of a side (or like) show, a license tax of five dollars; and on a dog and pony (or either, or like) show, a license tax of ten dollars; on a trained animal (or like) show, a license tax of ten dollars; on a carnival (or other like show), a license tax of one hundred dollars; on a circus, or for a circus and menagerie, a license tax of one hundred and fifty dollars.

In a town or city, or within five miles thereof, of more than one thousand and not over ten thousand inhabitants, unless the same be exempt from taxation by the terms of section one hundred and seven hereof, there shall be paid for each day's performance or exhibition of a side (or like) show, a license tax of ten dollars; of a dog and pony (or either) (or like) show, a license tax of twenty dollars; on a trained animal (or like) show, a license tax of twenty dollars; on a carnival (or other like show) a license tax of one hundred dollars; on a circus and menagerie (or like) show, a license tax of two hundred dollars.

In a city, or within five miles thereof, of more than ten thousand inhabitants, unless the same be exempt from taxation by the terms of section one hundred and seven hereof, there shall be paid for each day's exhibition or performance of a side (or like) show a license tax of fifteen dollars; on a carnival (or other like show) a license tax of one hundred and fifty dollars; on a dog and pony (or either) (or like) show, on a trained animal (or like) show, or a wild west (or like) show, or a circus or circus and menagerie (or like) show for each day or part of a day, a license tax as follows:

On shows requiring transportation of—

One to ten cars	Twenty-five dollars
Eleven to twenty cars	Fifty dollars
Twenty-one to thirty cars	One hundred dollars
Thirty-one to forty cars	One hundred and fifty dollars
Forty-one to sixty cars	Two hundred dollars
Sixty-one to seventy cars	Two hundred and twenty-five dollars
Seventy-one cars and over	Two hundred and fifty dollars

The commissioner of the revenue shall require the agent of any railway company furnishing transportation for such show or shows to state under oath the total number of cars of every kind, whether belonging to the show or to the railway company, used in the transportation of any such show, and any agent of any railway company failing or refusing to make such statement to the commissioner of the revenue shall be fined not less than one hundred nor more than five hundred dollars.

Circuses and carnivals at outside agricultural fairs, etc.

109½. (As amended by act approved March 17, 1916.) Every traveling circus, carnival or show giving performances in the open air or tents in any county or city in this State, wherein there is held an agricultural fair, for one week previous to, or during the week of, or one week after the time of holding such regular annual fair, shall pay a State license tax of one thousand dollars (\$1,000) for each performance in addition to the license tax now required by law of a circus, carnival or like show, the State license tax provided for in this section and the State license tax now required by law, to be assessed by the commissioner of the revenue and these license taxes to be paid to the county or city treasurer before any performance is permitted to be held.

It shall be unlawful for any such circus, carnival or show to publish or post in any way in such county or city at any time within thirty days prior to the holding of such regular annual fair, advertising of the exhibition of any such circus, carnival or show. Any person, firm, company, or corporation violating any provision of this section shall be fined two thousand dollars (\$2,000) for each offense by the justice of the peace or court trying the case. The provisions of this section shall not apply to circuses, carnivals or shows inside the grounds of any agricultural fair held in any county or city.

(This section as amended in force on and after June 17, 1916).

Hobby-horse machines, merry-go-round, and other like machines.

110. (As amended by act approved March 19, 1915.) No person shall, without a license authorize by law, exhibit and operate any machine known as hobby-horse machine, merry-go-round, ocean wave, ferris wheel, or other like machines, whether the same is propelled by hand, horse, steam, electric or other power.

License to hobby-horse machines, merry-go-round, and other like machines.

111. (As amended by act approved March 19, 1915.) Every person who operates a hobby-horse machine, merry-go-round, ocean wave, ferris wheel, or other like machines, on which persons are charged for riding, shall pay ten dollars for each county or city in which such machine is operated. Any person operating any such machine, without first having paid the specific amount therefor shall pay a fine of not less than twenty dollars, nor more than fifty dollars for each offense.

License to permanent parks for public amusement.

111½. (Section added by act approved March 19, 1915.) That all owners and operators of permanent parks for public amusement, which shall be open for the public for at least three months during each year, shall have the option of being exempted from the payment of the licenses provided in sections ninety-eight, ninety-nine, one hundred and five, one hundred and six, one hundred and seven, one hundred and nine, one hundred and ten, one hundred and eleven, one hundred and twelve, one hun-

dred and twenty-two, one hundred and thirty-nine, of an act approved April sixteenth, nineteen hundred and three, and amended by an act approved February nineteenth, nineteen hundred and four, entitled "an act to raise revenue for the support of the government and public free schools, and pay the interest on the public debt, and provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution, and in lieu thereof, upon the payment of a special license tax of four hundred dollars for a period of four months, and six hundred dollars for a period of eight months, and eight hundred dollars for a period of one year, shall have the privilege of doing any, or all of the things, set out in the above sections ninety-eight, ninety-nine, one hundred and five, one hundred and six, one hundred and seven, one hundred and nine, one hundred and ten, one hundred and eleven, one hundred and twelve, one hundred and twenty-two, one hundred and thirty-nine of said act, and shall be exempted from the payment of the license taxes provided in said section.

License to public rooms and skating rinks.

112. (As amended by act approved March 19, 1915.) Every proprietor or occupier of a public theatre, or other room or rooms fitted for public exhibitions for the use of which a charge is made shall pay twenty dollars for the privilege, except in a county or town of less than two thousand inhabitants; provided, that every person who shall establish, keep or exhibit for profit a skating rink shall pay for the privilege of keeping or exhibiting such skating rink as follows:

First. When such rink is kept or exhibited in a city of more than ten thousand inhabitants, he shall pay the sum of ten dollars per quarter.

Second. When such rink is kept or exhibited in a city or town of not more than ten thousand nor less than two thousand inhabitants, he shall pay the sum of seven dollars and fifty cents per quarter.

Third. When such rink is kept or exhibited anywhere else than in the towns and cities above mentioned, he shall pay the sum of five dollars per quarter.

Public rooms.

113. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, charge for the use of any house or room therein in city or town, or in any manner receive compensation for the use of same, while used or employed to exhibit therein any theatrical performance, lecture, concert or any other exhibition. Wherever such charge is made, or compensation is demanded or received for the use of such house, or any public room or rooms, fitted for the purpose, a license shall be obtained; but no license shall be required of the proprietor or occupier of such house or public room or rooms in a town containing less than two thousand inhabitants. No license to use such house for such exhibition or performance shall be construed to exempt the house from taxation as property or to allow the use of such hall as a skating rink without paying an additional license. For any violation of this section the person so offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

Soft drinks; manufacture, sale of, etc.

113½. (As amended by act approved March 22, 1916.) That for the privilege of selling soft drinks from a soda fountain in cities and towns of two thousand or more inhabitants there shall be paid to the State an annual license of seven dollars and fifty cents for each fountain,

and for the privilege of selling soft drinks from soda fountains otherwise located, there shall be paid an annual license tax of three dollars and seventy-five cents for each fountain; and for the privilege of manufacturing otherwise than at soda fountains, or for bottling soft drinks, there shall be paid the annual license tax of twenty-two dollars and fifty cents. Provided, that merchants in the country whose purchases do not exceed one thousand dollars shall not be subject to the provisions of this act.

Soft drinks under this act shall include all of the drinks for which liquor license is not required.

(This section as amended in force on and after June 17, 1916).

Attorneys, physicians and dentists.

114. (As amended by act approved March 19, 1915.) No person shall, without a license authorized by law, practice as attorney at law, physician, surgeon, dentist, or the art of healing bodily or mental infirmities without physic or surgery; and no person who shall hereafter apply for license to practice as a physician, or surgeon, or dentist, shall have such license granted to him unless at the time of such application he shall exhibit to the commissioner of the revenue to whom such application is made a certificate from the president of the State board of medical examiners or from the president of the State board of dental examiners, that such person has passed a satisfactory examination before said board, or a special permit from the president of either of said boards, or shall file with him an affidavit that such applicant for a license to practice medicine or surgery commenced the practice of medicine or surgery in this State prior to the first day of January, eighteen hundred and eighty-five which affidavit shall be subscribed and sworn to by such applicant. Any person who shall make a false oath in such affidavit shall be deemed guilty of perjury and liable to all the prescribed penalties therefor; provided, that persons who held license to practice dentistry in this Commonwealth on the twenty-eighth day of January, eighteen hundred and ninety, and have complied with the requirements of section seventeen hundred and seventy-four, shall not be required to have a certificate from the president of the board of dental examiners when he applies for a license; and provided, further, that nothing contained in this section shall prevent any authorized physician or surgeon, or other person, from extracting teeth from any one suffering from toothache.

Attorney at Law; where he may practice.

115. (As amended by act approved March 19, 1915.) Every attorney at law, in addition to being licensed, sworn and admitted to prosecute or defend actions or other proceedings in the courts of this Commonwealth, on the retainer of clients, shall obtain a revenue license; and no person shall act as attorney at law or practice law in the courts of this Commonwealth without a separate revenue license. A revenue license to practice law in any county or corporation shall authorize such attorney to practice in all the courts of this State without additional license. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

Licenses to attorneys at law.

116. (As amended by act approved March 19, 1915.) Every attorney at law who has been licensed for less than five years shall pay fifteen dollars; and on attorneys who have been licensed and practiced for five years and more, twenty-five dollars; provided, that no attorney at law shall be required to pay more than fifteen dollars whose receipts are less than five hundred dollars per annum.

Dentists.

117. (As amended by act approved March 19, 1915.) No person shall practice as a dentist for compensation without a revenue license, but a license granted to practice dentistry in any county or corporation shall authorize such dentist to practice throughout the Commonwealth. Any person violating any of the provisions of this section, or who shall practice the profession of dentistry without having first obtained a revenue license therefor, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense, and shall be debarred from recovering any compensation for such services by action, suit, motion, or warrant in any of the courts of the Commonwealth. And any commissioner of the revenue who shall grant a license to practice as a dentist to any person who shall not have complied with the provisions of this section shall be deemed guilty of a misdemeanor, and shall be subject to a fine of fifty dollars for each offense.

Licenses of dentists.

118. (As amended by act approved March 19, 1915.) Every dentist who has been licensed for less than five years shall pay ten dollars, and every dentist who has been licensed and practiced for five years and more shall pay fifteen dollars; but in cities and towns of five thousand inhabitants or more, the tax on dentists shall be twenty-five dollars; provided, that no dentist shall be required to pay more than ten dollars whose receipts are less than five hundred dollars per annum. Every dentist shall be licensed by the commissioner of the revenue for the district or city wherein such dentist has his regular and principal office.

Veterinary surgeons.

118. (a) (As amended by act approved March 19, 1915.) No person shall practice as a veterinary surgeon for compensation without a license.

Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction, pay a fine of not less than twenty-five dollars nor more than fifty dollars for each offense.

Every veterinary surgeon shall pay a license tax of ten dollars; provided, that nothing in this act shall be construed as requiring a license tax of persons who confine their practice to castration, spaying or dis-horning of live stock.

Venders of medicines, salves, liniments, etc.

119. (As amended by act approved March 19, 1915.) No person shall sell any patent, proprietary or domestic medicines, salve, liniment, or compounds of a like kind, or any spices, or extracts, toilet articles or other articles of like kind unless he be a licensed merchant, whether he be the manufacturer thereof or not, without a license. Any person selling any patent proprietary or domestic, medicine, salve, liniment, or any compound of like kind, or any spices, extracts, toilet articles or other articles of like kind without having first obtained a license for such privilege, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense.

License to venders of medicines, salves, liniments, etc.

120. (As amended by act approved March 24, 1916.) Every person who shall sell any patent, proprietary or domestic medicine, salve, lini-

ment or compound of the like kind, or any spices, extracts, toilet articles and other articles of like kind, except a licensed merchant at his regular place of business, shall pay a license tax of one hundred and twenty-five dollars for each wagon used, which shall be the only license required of such person for such privilege; provided that nothing in this act shall be construed to conflict with or repeal any provision of the acts passed by the General Assembly of 1916, relating to ardent spirits as therein defined.

(This section as amended in force on and after June 17, 1916.)

Daguerrean and photograph artists and their agents.

121. (As amended by an act approved March 19, 1915.) Any person who takes, or exposes, on plates, films or sensitized material, or who develops or prints images of objects according to the invention of the daguerreotype process, or who does any or all of these things, by whatever name it may be known or called, shall be deemed a daguerreotype artist, and any person who shall canvass for any daguerrean artist, or photographer, or shall act as the agent of such artist, or photographer in transmitting pictures, daguerreotypes, or photographs, to other points for the purpose of having them copied or enlarged, or colored, shall be deemed a daguerrean artist's agent or canvasser, and he shall be deemed a daguerrean or photograph canvasser wherever he acts for himself or for another, and every such artist or agent engaged in the business aforesaid, or as a canvasser therefor, shall obtain a license, and it shall be unlawful so to engage without a license.

For every violation of this section the person offending shall pay a fine of not less than fifty dollars, nor more than five hundred dollars.

Nothing in this act shall apply to amateur photographers who expose, develop and finish their own work, and who do not part with same for compensation, and who do not receive any compensation for performing any of the processes herein set forth.

License of daguerrean and photograph artists and agents.

122. (As amended by act approved March 19, 1915.) Every person who shall engage in the business of a daguerrean or photograph artist's agent or canvasser, shall pay for the privilege the sum of ten dollars in a county or in a town of two thousand inhabitants or under; and if in a city or town of more than two thousand, and less than ten thousand inhabitants, he shall pay thirty dollars; and if in a city of more than ten thousand and less than twenty thousand inhabitants, he shall pay forty dollars; and if in a city of more than twenty thousand inhabitants, he shall pay fifty dollars; and he shall pay an additional sum of five dollars for each county or city in which he operates other than that in which he has his regular place of business.

Stallions and jackasses.

123. (As amended by act approved March 19, 1915.) No person shall without a license authorized by law, let to mares, other than his own, for compensation, any stallion or jackass. Every license to the owner of a stallion or jackass shall specify the name of such stallion or jackass, if any name has been given. A license to the owner of any such stallion or jackass, for any county or corporation, shall be good for twelve months from its date, and shall authorize the stallion or jackass to stand in any county or city without an additional license. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than fifty dollars for each offense.

Licenses to owners of stallions and jackasses.

124. (As amended by an act approved March 19, 1915.) For letting to mares any stallion or jackass there shall be paid ten dollars.

License on bulls.

125. (As amended by act approved March 19, 1915.) Any person owning a bull or bulls in this State may apply to the commissioner of the revenue of the district or city in which he resides, for a special license for the privilege of letting such bull or bulls to cows other than his own, which tax shall be for the sum of two dollars and fifty cents on each bull so licensed.

Any person so obtaining said license have a lien on the get of such bull so licensed for a period of six months from the date of the birth of such get for the price agreed upon between him and the owner of any such cow or cows served by such bulls.

Agents for renting houses.

126. (As amended by act approved March 19, 1915.) Any person engaged in renting houses, farms, or other real estate for compensation or profit shall be deemed to be an agent for renting houses, and when licensed as such may engage not only in renting houses, but in renting any real estate; provided that administrators, guardians, executors, and other fiduciaries shall be exempt from the license herein required. Any person engaged as an agent for renting houses as aforesaid without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

License to agents for renting houses.

127. (As amended by act approved March 19, 1915.) Every person who shall act as agent for the renting of houses in cities of over five thousand inhabitants shall pay the sum of thirty dollars, and in towns of less than five thousand inhabitants, or in any one county, ten dollars for the privilege of transacting such business.

Labor agents.

Sec. 128. (As amended by act approved March 17, 1916.) Any person who solicits, hires, or contracts with, laborers, male or female, to be employed by persons other than himself, and every agent of such person, except as provided in the next following section, shall be deemed to be a labor agent; and no person shall engage in such business without having first obtained license therefor. Every person who shall without a license conduct business as a labor agent shall pay a fine of not less than one hundred dollars (\$100.00,) nor more than five hundred dollars (\$500.00.)

License to labor agents.

Sec. 129. (As amended by act approved March 17, 1916.) Every person who engages in the business of a labor agent except as herein-below provided, shall pay annually five hundred dollars (\$500.00) for the purpose of transacting the said business, but before any such license shall be issued, the applicant shall produce a certificate from the corporation court of the city, or the circuit court of the county in which such labor agent proposes to have his office, or of the county in which he proposes to do business, that to the personal knowledge of the judge of such court, or from the information of credible witnesses under oath

before such court, the court is satisfied that the applicant is a person of good character and honest demeanor; provided that labor agents in cities and towns of the Commonwealth who have and keep a regular office in such city or town, and who transact all their business in such office, and who do not in person or by agent solicit, or hire or contract with laborers outside of such office, or attempt so to do, except by written or telegraphic or telephonic communication, shall be required to pay annually only twenty-five dollars (\$25.00) license tax for such privilege, and the license so paid for and obtained shall permit all the employees and agents of such person who assist in the prosecution of such work in such office only, as aforesaid, to aid therein.

Employment bureaus or agencies—regulation of.

An act to amend and re-enact an act entitled an act to regulate employment bureaus or agencies and to provide penalties for violation of same, which became a law March 14, 1910. Approved March 13, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled an act to regulate employment bureaus or agencies and to provide penalties for violation of same which became a law March fourteenth, nineteen hundred and ten, be amended and re-enacted so as to read as follows:

1. Every person, firm or corporation who shall agree or promise, or who shall advertise through the press, or by letter, to furnish employment or situations to any person or persons shall keep a register in a substantial book, in the form prescribed by the commissioner of labor statistics, in which shall be entered the age, sex, nativity, trade or occupation, name and address of every applicant. Such licensed agency shall also enter in a register the name and address of every person who shall make application for help or servants, and the name and nature of employment for which such help shall be wanted. Such registers shall, at all reasonable hours, be open to the inspection and examination of the commissioner of labor statistics or his deputies or inspectors. Where a registration fee is charged for filing or receiving application for or obtaining employment or help, said fee shall in no case exceed the sum of three (\$3.00) dollars, for which a receipt shall be given in which shall be stated the name of the applicant, the amount of the fee, the date, the name or character of the work or the situation to be secured. In case the said applicant shall not obtain a situation or employment through such licensed agency within thirty days after registration aforesaid, then said licensed agency shall forthwith repay and return to such applicant, upon demand being made therefor, the full amount of the fee paid or delivered by said applicant to said licensed agency. Provided, that such licensee shall not send out an applicant for any employment within the provision of this act, without having first obtained a bona fide order therefor in writing, stating the terms and conditions of employment.

2. No agency shall send or cause to be sent any female help or servant to any place of bad repute, house of ill-fame or assignation house, or to any house or place kept for immoral purposes, or to any person for immoral purposes. No such licensed agency shall publish or cause to be published any false information or make any false promises concerning or relating to work or employment to any one who shall register for employment and no such licensed agency shall make any false entries in the register to be kept as herein provided, and all entries in such register shall be made in ink. Any licensed person or agency shall not by himself or itself, agent, or otherwise, induce or attempt to induce any employee to leave his employment with a view of obtaining other employment through such agency.

3. It shall be unlawful for any person, firm or corporation, or any

person employed or authorized by such person, firm or corporation to hire or discharge employees, to receive any part of any fee or any percentage of wages or any compensation of any kind whatever, that is agreed upon to be paid by any employee of said person, firm or corporation to any employment with said person, firm or corporation.

4. It shall be the duty of the commissioner of labor statistics to enforce this act, and when informed of any violation thereof, it shall be his duty to institute criminal proceedings for enforcement of its penalties before any court of competent jurisdiction. He may make such rules and regulations for the enforcement of this act, not inconsistent therewith, as he may deem proper. Any person convicted of a violation of any of the provisions of sections one, two and three shall be guilty of a misdemeanor, and upon conviction in any court of competent jurisdiction shall be fined not less than ten (\$10) dollars nor more than two hundred (\$200) dollars for each offense; provided, that any such bureau or agency who shall knowingly send any female help or servants to any place of bad repute, house of ill-fame or assignation house or to any house or place kept for immoral purposes, or to any person for immoral purposes, shall be deemed guilty of a felony, and upon conviction in any court of competent jurisdiction shall be punished by a fine of not less than one hundred (\$100) dollars nor more than one thousand (\$1,000) dollars or by imprisonment in the penitentiary not less than one (1) year nor more than ten (10) years or by both such fine and imprisonment.

Persons operating laundries.

130. (As amended by act approved March 19, 1915.) Every person who operates a laundry shall pay for the privilege of conducting such business; if it be a laundry, operated other than by hand, in the country or in towns of two thousand inhabitants or less, five dollars; and in towns and cities of over two thousand and not over five thousand inhabitants, ten dollars; and in towns and cities of over five thousand inhabitants, twenty-five dollars; and if it be a hand laundry the amount to be paid for the privilege shall be two dollars and fifty cents in the country, and in towns of two thousand inhabitants or less, and in towns and cities of over two thousand inhabitants and not over five thousand inhabitants, five dollars; and in towns and cities of over five thousand inhabitants, ten dollars. Any person who shall without a license conduct such business shall be subject to a fine of not less than ten dollars nor more than fifty dollars. But nothing in this act shall be construed to impose a license tax upon persons who wash bed-clothing, wearing apparel, and so forth, without laundry machinery, and who do not, keep shops or other regular places of business for laundry purposes.

Storage and impounding.

131. (As amended by act approved March 19, 1915.) No person shall without a license authorized by law keep for compensation any house, yard, or lot for storage or impounding any produce wares or merchandise, including wood, coal, lumber, guano, marl, or other commodities, or any live stock, or make demand or receive in any manner compensation for storage or impounding. Any person who shall demand or receive compensation for storage or impounding, as aforesaid, or who shall in any manner violate the provisions of this section, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offense.

Licenses for storage and impounding.

132. (As amended by act approved March 19, 1915.) Every person who shall keep for compensation any house, yard or lot for storage or

wagon yard, or other impounding, shall pay a sum for said privilege, to be graduated as follows: On every house, the sum of twenty-five dollars, except that in a city or town whose population exceeds thirty thousand the amount to be paid shall be fifty dollars, and on every yard, wagon yard or lot, ten dollars; provided, that nothing shall be charged for this privilege when the compensation to the owner is less than fifty dollars per annum.

Livery stables.

133. (As amended by act approved March 19, 1915.) Any person who keeps a stable or stalls in which horses are kept at livery or fed or at which horses and vehicles are hired for compensation by the proprietor, shall be deemed to keep a livery stable; and no person shall, without a license authorized by law, keep a livery stable; but this section shall not be construed to prevent the keeper of a licensed ordinary or house of private entertainment from feeding the horses of travelers or guests stopping at such ordinary or house of private entertainment. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offense.

Licenses to livery stable keepers.

134. (As amended by act approved March 19, 1915.) Every person who shall keep a livery stable in the country, and in towns of less than two thousand inhabitants, shall pay the sum of fifteen dollars, and an additional sum of fifty cents for each additional stall in excess of twenty-five, and in towns of two thousand inhabitants and over, he shall pay twenty-five dollars, and an additional tax of fifty cents for each stall therein. And herein shall be included as stalls such space as may be necessary for a horse to stand and in which a horse may be kept. The license to keep a stable by the proprietor of public watering places and other places of summer resort, or any other person at such places, for six months or less, shall be one-half of the sums hereinbefore specified. Every person, for the privilege of running a single hack, carriage, cab or other vehicle for carrying passengers for hire, shall pay ten dollars, except that a license of two dollars and fifty cents only shall be imposed on persons running such conveyances solely in the country or in towns of not more than one thousand inhabitants. Every person who shall keep a feed stable for boarding horses for compensation, shall pay for such privilege five dollars in the country and in a town of less than two thousand inhabitants, and in a town or city of two thousand or over two thousand inhabitants, ten dollars. Every person for the privilege of running a conveyance of any kind for transfer of baggage, freight, furniture, or other articles of merchandise in cities and towns of two thousand inhabitants and over, shall pay for each one horse conveyance the sum of two dollars and fifty cents, and for each conveyance of two horses or more, the sum of five dollars on each conveyance.

Licenses to persons selling or offering to sell sewing machines and accessories.

135. (As amended by act approved March 19, 1915.) First. No manufacturer or other person, whether he be licensed as a peddler, merchant or sample merchant, or not, shall canvass any county, town or city, for the purpose of selling or offering to sell, or shall actually sell or deliver, sewing machines and accessories, unless he be licensed as provided in this section.

Second. Any manufacturer desiring the privilege of selling, or offering to sell, or of selling and delivering sewing machines manufactured

by him and accessories to sewing machines, throughout the Commonwealth shall apply to the Auditor of Public Accounts for a license, and it shall be the duty of the Auditor of Public Accounts, upon the payment into the State treasury of the sum of two hundred dollars for the privilege of transacting such business, to grant such license, and such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

The name of the manufacturer shall be stated in the license and such license shall be a personal privilege to the manufacturer to whom it is granted, and shall not be transferable, but any one representative of such manufacturer can sell thereunder for the said manufacturer; should such manufacturer desire to employ more than one representative, such manufacturer so licensed may obtain from the Auditor of Public Accounts separate certificates for as many agents as he may desire to employ in selling and offering to sell, or selling and delivering sewing machines manufactured by him, and accessories to sewing machines upon the payment of five dollars into the State treasury for each certificate, and such certificate shall state the name of the manufacturer, and shall entitle such agent to sell, or offer to sell, or to sell and deliver, sewing machines manufactured by such manufacturer and accessories to sewing machines throughout the Commonwealth, without the payment of any additional State, county, city or town tax or levy.

Any licensed merchant may sell, or offer to sell, or to sell and deliver, at his regular place of business under his merchant's license, without the payment of any additional State, county, city or town license tax or levy, sewing machines purchased by him from any manufacturer of such sewing machines who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines throughout the Commonwealth; but such merchant, if he desire to sell, or offer to sell, or to sell and deliver, at any place other than at his regular place of business, the sewing machines purchased by him from a manufacturer who has been licensed as hereinbefore provided, shall obtain a certificate from the Auditor of Public Accounts, and shall pay into the State treasury therefor the sum of five dollars and he shall also in like manner pay five dollars for a certificate for each person in his employment engaged in selling or offering to sell, or in selling and delivering, elsewhere than at his regular place of business, the said sewing machines, and accessories to sewing machines, and such payment shall be in lieu of any additional State, county, city or town license tax or levy.

Any person other than a licensed merchant or manufacturer, may sell, or offer to sell, or sell and deliver, throughout the Commonwealth sewing machines purchased by him from any manufacturer of such sewing machines, who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines, throughout the Commonwealth; provided, he obtain a certificate from the Auditor of Public Accounts and pay into the treasury of the State the sum of five dollars, and such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

Third. Any person other than those licensed under the foregoing section desiring the privilege of canvassing any county or city, for the purpose of selling or offering to sell sewing machines and accessories, shall apply to one of the commissioners of the revenue for such county or city for such license; and upon the granting of such license, and the payment of twenty dollars to the treasurer of such county or city, he shall have the privilege of selling, offering to sell, and of selling and delivering sewing machines and accessories of any manufacturer in such county or city. Any such person so licensed may obtain the like privilege in any other county or city upon the production to one of the commissioners of the revenue of such other county or city of his license to sell as aforesaid, and upon the payment of the sum of ten dollars to the

treasurer of such other county or city. Such license shall be a personal privilege, and shall not be transferable; but no separate license shall be required to be obtained by any person licensed under this section in order to authorize such person to sell the said accessories of any manufacturer.

Fourth. There shall be no abatement from the said sum to be paid for the license to sell sewing machines or accessories, if the same be exercised for less than one year. All licenses issued under this section shall expire on the thirtieth day of April next after the date of their issue.

Fifth. Any manufacturer, person, or agent selling, or offering to sell, or taking orders for the sale of sewing machines or accessories, without having obtained the license or certificate hereinbefore required, shall be deemed guilty of misdemeanor, and upon conviction thereof, shall be fined not less than one hundred dollars nor more than five hundred dollars, one-half of every such fine to go to the informer.

Sixth. Nothing in this section shall prevent licensed auctioneers or officers of the law, under legal process, from selling second-hand sewing machines, nor prevent any person licensed under this section from dealing in second-hand sewing machines of any manufacture which have become second-hand by having been sold and used in this State previous to the passage of this act, or those which may become second-hand machines after having been sold under the provisions of this section.

Agents for the sale of manufactured implements or machines by retail other than sewing machines.

136. (As amended by act approved March 19, 1915.) Any person who shall sell, or offer for sale, manufactured implements or machines by retail, or take orders therefor on commission or otherwise, other than sewing machines, unless he be the owner thereof, or a duly licensed merchant, at his regular place of business, who shall have paid a license tax amounting to as much as fifteen dollars shall be deemed to be an agent for the sale of manufactured articles, and shall not act as such without taking out a license therefor. No such person shall, under his license as such, sell, or offer to sell, such articles through the agency of another; but a separate license shall be required for any agent or employee who may sell, or offer to sell such articles for another. For any violation of this section the person offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

License to agents for the sale of manufactured implements or machines by retail other than sewing machines.

137. (As amended by act approved March 19, 1915.) Every agent for the sale of manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of fifteen dollars, and this shall give to any party licensed under this section the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, the same in any other county or city of the State, he shall pay an additional sum of ten dollars in each county or city where he may sell, or offer to sell, the same; provided, that any person who shall pay an annual tax to the Commonwealth upon capital actually employed by him in the manufacture of the articles or machines mentioned in this section of not less than thirty dollars per annum, may without any further sum being paid for the privilege by himself or his agent, employ agents to sell said articles or machines manufactured by him in any of the counties or cities of the State; and the certificate of the treasurer of the county or city in which said tax shall be paid by such person on the capital so employed by him in the manufacture of such articles or machines shall be evidence of the fact of such payment.

License tax on peddlers of manufactured implements and machines other than sewing machines, and on peddlers of cooking stoves and ranges and clocks.

138. (As amended by act approved March 19, 1915.) Every person engaged in peddling manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of two hundred dollars; and this shall give to such peddlers the right to sell the same within the county or city in which he shall take out his license, and if he shall sell, or offer to sell, the same in any other county or city in this State, he shall pay an additional sum of one hundred dollars in each county or city where he may sell or offer to sell the same.

Every peddler of cooking stoves or ranges, and every peddler of clocks, shall pay for the privilege of engaging in such business the sum of five hundred dollars, and this shall give to such peddler the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, in any other county or city of the State, he shall pay an additional sum of three hundred dollars in each county or city where he may sell or offer to sell the same; provided, that any person selling clocks, stoves and ranges under a merchant's license and delivering the same shall be deemed a peddler under the provisions of this act and subject to the requirements and penalties hereinbefore imposed.

Licenses on slot machines.

139. (As amended by act approved March 15, 1915.) Any person, firm or corporation, having on a street, alley or other place in any city or town, or on any public road in any county, or in shops, stores, hotels, boarding-houses, depots, public or private rooms or any other place anywhere in the State of Virginia, a slot machine of any description, into which are dropped pennies or nickles or coins of other denominations to dispose of chewing gum or other articles of merchandise or for the purpose of operating musical or other devices that operate on the nickel-in-the-slot principle, used for gain, except as a pay telephone, shall pay for every such slot machine or musical or other device, as the case may be, a State license tax of ten dollars per year for the use and benefit of the State; except such vending machines as are used solely for the sale of agricultural products or cigars, on which shall be levied a State license tax of three dollars per year for each machine; except also weighing machines and machines used solely for the purpose of selling shoe-strings, on which shall be levied a State license tax of two dollars per year for each machine; and except also automatic baggage or parcel checking machines or receptacles, which are used for the storage of baggage or parcels of any character, on which there shall be levied a State license tax of twenty-five cents per year for each receptacle that is operated on the coin-in-the slot principle; provided, however, that nothing contained in this section shall be construed as permitting any such person, firm or corporation to keep, maintain, exhibit or operate any slot machine or other device, in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, and it shall not be lawful for any commissioner of the revenue or other officer to issue a license under this section to any such person, firm or corporation for the keeping, maintaining, exhibiting or operating of any slot machine or other device, in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, the intent of this section being to license only those machines or devices, in the operation of which the element of chance does not enter and which are not used to dispose of cigarettes or intoxicating liquors; and pro-

vided, further, that this section shall not apply to any merchant, who has paid a merchant's license tax and who uses such slot machine simply for the purpose of making sales of his goods and merchandise and to be used inside of his place of business; nor shall this section apply to slot machines that are used for the purpose of selling individual sanitary drinking-cups or sanitary drinking-cups and natural water at one cent.

Any person, firm or corporation, having any such machine or other device and failing to procure a license therefor, shall be subject to a fine of not less than twenty dollars nor more than fifty dollars for each offense and such machine or other device shall become forfeited to the Commonwealth.

License on dealers in pistols, dirks or bowie knives.

140. (As amended by act approved March 19, 1915.) No person, firm, or corporation, shall sell pistols, dirks or bowie knives without having first procured a license therefor.

Every person, firm, or corporation engaged in the business of selling pistols, dirks, or bowie knives, or who may hereafter engage in said business, shall pay for the privilege of transacting said business a special license tax in the sum of twenty dollars per annum, and no such license shall be issued for any period less than one year, nor shall there be any abatement in any instance of the tax upon such license by reason of the fact that the person or persons so licensed shall have exercised such license calling for a period of less than one year. Any person selling pistols, dirks, or bowie knives contrary to the provisions hereof, or who shall in any manner violate the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars nor more than fifty dollars for each offense.

License tax upon gypsies, etc.

141. (Section added by act approved March 19, 1915.) That license tax of two hundred dollars, which shall not be prorated, is hereby imposed on each company of gypsies or other strolling company of persons who receive reward for pretending to tell fortunes to be paid in each county where such company shall offer to practice any of their craft. Any such company (and every member thereof) who shall practice, or offer to practice, any of their craft without the payment of the license tax required by this act, shall be punished by a fine of five hundred dollars.

General provisions.

Sec. 143. (As amended by act approved February 19, 1904.) When any incorporated company, firm or person is engaged in more than one business, which is made by the provisions of this act subject to taxation, such incorporated company, firm or person shall pay the tax provided by law on each branch of its or her business.

Sec. 144. (As amended by act approved March 14, 1910.) Any corporation, except as otherwise expressly provided in this act, feeling aggrieved by the assessment made by the State Corporation Commission of its property, registration fee, or franchise tax under the provisions of this act may have such right of appeal as may be provided by law.

Every such company, corporation, firm, or person which shall fail to make the reports required in the preceding sections within the time prescribed, shall, unless a different penalty is hereinbefore prescribed for such failure, be liable to a fine of not less than five hundred dollars, nor more than two thousand five hundred dollars. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to

appear before said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

It shall be the duty of the State Corporation Commission to prepare and furnish to the several corporations required to make reports under this act forms for such reports, which said corporation shall use in making the reports required of them.

Any such company, corporation, firm or person required by this act to pay its registration fee or its or his taxes, or both directly into the State treasury, failing to pay said taxes or registration fee, or both, into the treasury within the time prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes or registration fee, or both. The Auditor of Public Accounts shall deliver a bill for said taxes or registration fee, or both, and penalty, to the treasurer of any county or city in which the company, corporation, firm or person may have any property belonging to it or him, and said bill shall have the force and effect of an execution in favor of the Commonwealth.

The treasurer may distrain or levy upon, and sell, any real or personal property of such company, corporation, firm or person, and shall pay the amount of the bill into the treasury within ten days after he has collected the same.

The treasurer shall be responsible on his official bond for the amount of such bill; provided, however, if the amount of the bill exceed one-half of the penal sum of the official bond of such treasurer, the Auditor of Public Accounts shall require the treasurer to whom such bill is delivered to execute a bond in the penalty of double the amount of the bill placed in his hands for collection, with security, to be approved by him, conditioned for the faithful discharge of his duty in collecting and paying into the treasury the amount of such bill. The compensation of such treasurer for collecting and paying into the treasury said bill shall be five per centum of the aggregate of said bill, and shall be paid by such corporation, company, firm or person.

School taxes to be separately assessed and paid in money.

Sec. 145. (As amended by act approved February 19, 1904.) All taxes assessed on property, real or personal, by this act, and by it dedicated to the maintenance of the public free schools of this State, shall be paid and collected only in lawful money of the United States, and shall be paid into the treasury to the credit of the free school fund, and shall be used for no other purposes whatsoever. And to this end the Auditor of Public Accounts shall have the books of the commissioners of the revenue prepared with reference to the separate assessments and collection of said school tax, and the treasurers of the several counties and cities of the Commonwealth shall have the tax bills in their respective counties and cities so made out as to specify the amount of tax due from each tax-payer to the said public free school fund, including the capitation tax and school taxes of whatever kind or nature, and to keep said capitation tax and school taxes separate and distinct from all other taxes or revenue so collected by him and forward the same thus separate and distinct to the Auditor of Public Accounts, which shall be kept separate and distinct by him from all other taxes or revenues until paid the public free schools.

Automobiles, locomobiles, motor cycle, etc., license tax, etc.

AN ACT to amend and re-enact an act entitled an act to license and regulate the running of automobiles, locomobiles and other vehicles and conveyances, whose motive power is other than animal power along and over public highways of this State; to provide for the

registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe penalties for the violation of said rules and regulations and for the licensing of chauffeurs, and to repeal an act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of this State; to provide for the registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe for the violation of said rules, approved March 17, 1910; and further, to provide for licensing dealers and garages and for running motor vehicles for hire, and to prescribe penalties for violations of this act. And to provide further, for the payment of fees collected under this act into the State treasury and the expenditures of same in the maintenance and construction of State aid roads and bridges. Approved March 24, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled an act to license and regulate the running of automobiles, locomobiles and other vehicles and conveyances, whose motive power is other than animal power, along and over public highways of this State; to provide for the registration of the same; to provide uniform rules regulating the use and speed thereof, and to prescribe penalties for the violation of said rules and regulations, and for the licensing of chauffeurs, and to repeal an act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of this State; to provide for the registration of the same, to provide uniform rules and regulating the use and speed thereof and to prescribe for the violation of said rules, be amended and re-enacted to read as follows:

Sec. 1. That it shall be unlawful for any person, or persons, except in accordance with the provisions of this act, to run, drive or operate any automobile, locomobile, motorcycle, motor bicycle, or any vehicle of any kind, the motive power of which shall be electricity, steam, gas, gasoline, or any other motive power except animal power, and which said vehicles shall hereafter be called machines in this act, on or along, or across any public road, street, alley, highway, avenue or turnpike of any county, city, town or village in the State of Virginia, except and until such person shall comply with the provisions of this act.

Sec. 2. Every owner of a machine on or before the first day of January, in each year, or before he shall commence to operate his machine, shall register and obtain license to operate the same by making application to the secretary of the Commonwealth for a certificate of registration and license to operate. The application must contain the name of the applicant, his residence and postoffice address, and the county in which he resides, and if a corporation, its place of business, giving the name, factory number, if any, fixed by its maker, a brief description showing the style of machine, source of power, number of cylinders and horsepower.

Sec. 3-a. The secretary of the Commonwealth shall issue a certificate of registration and license, giving the machine in question a number which shall distinguish it, which certificate of registration and license shall be firmly attached to the machine in an easily accessible place, and shall be shown to any sheriff, constable, or other police officer, when demanded to be seen by said officer. The certificate and license shall be in form as follows:

This is to certify that..... whose residence is, and postoffice address is, is the owner of a machine, factory number; horsepower; color of body; color of gear; and is hereby licensed to operate his machine in the State of Virginia

under the registration and license number for the year

Given under my hand the day of, nineteen

Secretary of the Commonwealth.

Sec. 3-b. Every manufacturer, agent, or dealer in automobiles, locomobiles, motor cycles or motor bicycles, or other vehicles of like kind, on or before the first day of January in each year or before he commences to operate machines to be sold by him shall make application to the secretary of the Commonwealth for a dealer's certificate of registration and license. The application shall state the make of the machines handled by the manufacturer, agent, or dealer, and the probable number that will be disposed of during that year, and on the payment of the fee of fifty dollars, the secretary of the Commonwealth shall issue to such dealer a certificate of registration and license in form as follows:

This is to certify that whose residence is, and place of business is, is a dealer in make of machines, and is hereby licensed to operate machines to be sold by him in this State for the year under registration and license number

Given under my hand this, the day of, nineteen

Secretary of the Commonwealth.

Sec. 3-c. Every person, other than the owner of a machine which has been registered and licensed to be operated in this State, who shall operate machines for pay, before he shall operate a machine in this State shall first take out a chauffeur's license to operate automobiles in this State, except that a member of a family or servant regularly employed for other purposes of a licensed owner of a machine, who is otherwise qualified, may operate such machine without paying additional license. The applicant shall make application to the secretary of the Commonwealth, which application shall give the name of the applicant, his residence, postoffice address, age and experience in operating automobiles, and shall be sworn to before some officer authorized to administer oaths. There shall be appended to such application a statement, by two reputable citizens, that the applicant is a fit person and is competent to operate an automobile.

On the payment of two dollars and fifty cents, the secretary of the Commonwealth shall issue to such applicant, a license and badge, which license and badge shall be carried by the chauffeur at all times while operating an automobile, the badge to be plainly in evidence upon the lapel of the chauffeur's coat or on the front part of the chauffeur's cap. The license to be in the form following:

This is to certify that, whose residence is, and postoffice address is has this day been duly licensed according to law to operate or drive automobiles over the roads of this State for the year.....

Given under my hand this, the day of, nineteen

Secretary of the Commonwealth.

Sec. 3-d. The certificate of registration and license of owner of automobile, certificate of registration and license of owner of motor cycle or motor bicycle, dealer's certificate of registration and license and chauffeur's license, shall terminate on the thirty-first day of December of the year for which issued.

Sec. 4-a. Number plates in duplicate must also be delivered to the applicant by the secretary of the Commonwealth, upon which the number assigned must be painted in Arabic numerals not less than four inches in height, followed by the letters "VA" and in figures the year for which issued, and such plates must always be in evidence upon the front and rear of the machine.

Sec. 5. The fee for the certificate of registration and license and plate to be paid by the owner of the automobile, or motor cycle or motor bicycle or other vehicle the motive power of which is other than animal power, shall be forty cents per horse power. The horse power to be determined by the rating "formerly established by the association of licensed automobile manufacturers, and now known as the standard horse power formula of the society of automobile engineers."

A. One-half of the license fee herein required to be paid by the owner of an automobile shall be charged or collected whenever such license is issued on or after the first day of September in any year.

These fees shall be paid to the secretary of the Commonwealth, who shall issue certificates of registration and license and number plates as provided for in this act.

On and after February first in each and every year every dealer, owner or chauffeur who shall operate an automobile or motor cycle over the roads or streets of the State without first obtaining from the secretary of the Commonwealth a license to operate the same, and display the license as provided by law, shall be guilty of a misdemeanor and fined not less than ten dollars nor more than twenty dollars. Each day's use of the machine without license shall constitute a separate offense in the discretion of the magistrate or other court trying the case. And all licenses issued before this act goes into effect shall expire on the thirty-first day of January, nineteen hundred and seventeen.

Sec. 6. If the owner of a machine shall furnish satisfactory proof of the loss of his certificate of registration and license, then the secretary of the Commonwealth shall issue a duplicate on the payment of the fee of one dollar. Should the owner of a machine suffer the loss of his number plate, it shall be his duty to report the loss to the secretary of the Commonwealth, who shall thereupon grant a permit to have another made and used on the machine. The new plate to be as nearly like the original plate issued to him as possible.

Sec. 7. Should the owner part with the machine during the year for which the certificates of registration and license was issued, he shall immediately notify the secretary of the Commonwealth of such sale, and return to him the certificate and license. Should the owner disposing of his machine aforesaid, purchase another during that year, the secretary of the Commonwealth shall transfer the old number to the new machine and issue a new certificate and license for the new machine on the payment of the fee of one dollar, provided the new machine would require no greater license fee than that paid for the old machine, but should the new machine require a greater license fee than that paid for the old license, the secretary of the Commonwealth is authorized to make the transfer on the payment of the difference between the license paid and that required for the new machine. Should the owner, disposing of his machine, desire the license transferred to the purchaser, the secretary of the Commonwealth is authorized to make the same on receipt of a request in writing from the person in whose name the license was issued and the fee for such transfer shall be one dollar.

It shall be unlawful for any person to attach or use a number plate or certificate or license on a machine for which it was not issued.

The operator of a machine shall not drive in the corporate limits of any city or town at a greater rate of speed than fifteen (15) miles an hour, except in cases where the local ordinances of such city or town shall provide otherwise. Outside of the corporate limits of any city or

town a speed of twenty miles an hour is permissible, except going around curves, down sharp declines, or at the intersection of any cross-roads, or over the crest of hills, or in passing other vehicles or riders, on roadways, when a rate of speed not exceeding ten miles an hour must be observed.

Sec. 9. It shall be the duty of the owner or driver of any machine to produce the certificate for inspection when so requested by the sheriff or any constable, policeman or other peace officer.

Sec. 10. Any owner or operator, not a resident of this State who shall have complied with the laws of the State in which he resides, requiring the registration of motor vehicles, or licensing of operators thereof, and the display of identification or registration numbers on such vehicles, and who shall cause the identification numbers of such State in accordance with the laws thereof, and none other, together with the initial letter or letters, of such State to be displayed on his motor vehicle, as in the sub-title provided, while used or operated upon the public highways of this State, may use such highways not exceeding two periods of seven consecutive days in each calendar year, without complying with the provisions of sections two, three-a and three-b; provided, however, that if any non-resident be convicted of violating any provisions of section eight, nine, eleven, twelve, thirteen, he shall thereafter be subject to and required to comply with all the provisions of said sections two, three-a and three-b, relating to the registration of motor vehicles and the licensing of operators thereof; and the Governor of this State is hereby authorized and empowered to confer and advise with the proper officers and legislative bodies of other States of the union, and enter into reciprocal agreements under which the registration of motor vehicles owned by residents of this State will be recognized by such other States, and he is further authorized and empowered from time to time, to grant to residents of other States the privilege of using the roads of this State, as in this section provided, in return for similar privileges granted residents of this State by such other States.

Sec. 11. The following rate of speed may be maintained, but shall not be exceeded on any of the highways set forth in section one of any city, town or village, or county in this State, by any one driving a machine:

(a) A speed of ten miles an hour around curves or bends or where the roadway is not plainly visible for a distance of three hundred feet ahead, and at the intersection of prominent cross-roads, when such road or highway passes through the open country, and when the operator of an automobile overtakes a vehicle and indicates his desire to pass said vehicle, it shall be the duty of the driver of the vehicle to bear to the right and decrease his speed to less than eight miles per hour, so as to enable the automobile to pass at the left at a speed not exceeding ten miles per hour.

(b) A speed of ten miles per hour where a street or highway passes the built-up portions of a city, town or village.

(c) A speed of ten miles an hour at points on any public highway where there is a gathering of horses or persons. Otherwise the rate of speed may be twenty miles per hour, but this rate is subject to the condition set forth in the succeeding sections of this act.

Sec. 12. The owner, operator, conductor, driver or occupant of any such machine, shall keep a careful look ahead for the approach of horse-back riders, or vehicles drawn by horses, or other animals, and upon the approach of such riders or vehicles, shall slow up, keep his machine under thorough and careful control, give ample roadway to such rider or vehicle, and if signaled by such rider or occupant of vehicle, or be otherwise requested thereto, shall immediately bring his machine and its engine to a full stop and allow ample room and time to allow such rider or vehicle to pass. And if requested so to do by said rider or occupant of said vehicle, the owner, operator, conductor, driver or occupant, if a

male, of any such machine, shall lead the horse, or horses, past his machine. Should any horse ridden or driven in an opposite direction to that which the machine is travelling give evidence of fright, then the duty of the driver shall be the same as if he had been signalled to by the rider of the horse or the occupant of the vehicle.

Sec. 13. When the operator, owner, occupant, conductor or driver of such machine overtakes a horse or vehicle or motor vehicle travelling in the same direction with himself, he shall slow down his speed, signal for the road by bell, or gong, or horn, and if the horse or other vehicle stop, shall pass at a rate of speed not greater than ten miles per hour. Should such vehicle or ridden horse not stop, and the said operator, owner, driver, conductor or occupant of said machine desire to pass, he shall do so at a rate of speed not greater than may be necessary, and shall in all cases, use due diligence and care not to frighten the horse, or horses. In case of a machine passing a horse or vehicle going in the same direction, the provisions of section twelve of this act shall apply to the operator, owner, driver, occupant or conductor of the machine, except that in such case the horse or horses, shall be held until the horse, or horses become quiet, and then the machine may proceed.

Every machine shall be provided with a lock, key or other device, to prevent its being set in motion, and no person shall allow any such machine operated by him to stand, or remain unattended in any street, avenue, road, alley, highway, park, parkway, or any other public place, without first locking or making fast the machine as above provided.

Every machine shall be provided with a good and sufficient brake, or brakes, and shall also be provided with a suitable bell, horn, or other signal device. Every machine operated in this State shall have displayed from one hour after sunset to one hour before sunrise, at least one white light throwing a bright light at least one hundred feet in the direction in which the machine is going, and also shall exhibit in the rear of the machine one red light, which shall effectually illumine the number tag on the rear.

Sec. 13-a. When the operator, owner, occupant, conductor or driver of any such machine approaches a curve, bend or any place where the roadway is not plainly visible for a distance of three hundred feet ahead, he shall at all times keep his machine on the right hand side of the roadway sufficiently to allow ample room on the opposite side for the passage of other machines or vehicles irrespective of whether another machine or vehicle is approaching or not.

Sec. 14. Any person, failing to perform any duty imposed by any section of this act, or violating any provision, or condition herein set forth, shall for each offense be fined not less than ten dollars, or imprisoned in jail not less than five nor more than thirty days, or both, in the discretion of the justice of the peace before whom the case may be tried. An appeal may be taken to the circuit court of the county, or corporation or hustings court of the city, in accordance with the general law governing appeals in misdemeanor cases.

Sec. 15. In addition to such fine or imprisonment, any person violating any of the provisions of this act, shall be liable for damages actually incurred by reason of such violation, and default of the deposit with the justice by such owner or occupant of a sum in cash reasonably sufficient to pay such costs and probable damages, the machine may be seized and impounded anywhere in any county or city of the State upon the order of the justice of said county, or city, in which the offense is committed, and may, by order of the justice, be sold to pay such fine or damage.

But before any judgment shall be entered in said proceedings, the owner of such machine shall have notice of the same by publication or otherwise, according to law, and allowed an opportunity to make defense, and the driver of the machine shall be deemed an agent of the owner for the purpose of serving process.

Sec. 16. In case when any such machine shall be impounded, as provided in the preceding section, and judgment be against the owner, the sheriff, constable, or sergeant, as the case may be, shall fix upon a time and place for the sale thereof, and post notices of the same for at least ten days before the date of the sale, at three or more public places in his county or corporation, and shall publish notice of sale in some newspaper published in the county or city for two consecutive weeks. At the time and place so appointed such officer shall sell to the highest bidder for cash the said machine; and the surplus, if any there be, after deducting the amount of fine, cost and damage, shall be paid to the owner of the machine.

Sec. 17. Nothing in this act shall apply to the machines known as traction engines, or to any locomotive engine, or electric cars running on rails. Machines owned by the State, counties and cities and used for purely State, county and municipal purposes shall be required to register, but no fee shall be collected for number plate and registration. And nothing contained in this act shall affect the right of person injured in his person or property by the negligent operation of any machine to sue and recover damages as heretofore.

Sec. 18. That every person who shall keep a garage for the storage or hire of automobiles, in the county and in towns of less than two thousand (2,000) inhabitants, shall pay the sum of fifteen dollars (\$15), and an additional sum of fifty cents (\$.50) for the storage capacity in excess of five (5) of the vehicles hereinafter defined, and in towns of two thousand (2,000) inhabitants and over, he shall pay twenty-five dollars (\$25), and an additional tax of fifty cents (\$.50) for the storage capacity over five (5) of each of the vehicles hereinafter mentioned, and in cities of the second class, he shall pay a tax of thirty-five dollars (\$35) and fifty cents (\$.50) additional for each vehicle for the storage capacity of each vehicle over five, and in cities of the first class he shall pay a tax of one hundred dollars (\$100.00), and one dollar (\$1) additional for each vehicle for the storage capacity of each vehicle over five. The license to keep a garage by the proprietor of public watering places and other places of summer resort, or any person at such places, for six months or less, shall be one-half of the sums hereinbefore specified.

Sec. 19. A garage, as used within the terms of this act, shall mean every place where three or more motor vehicles are stored or housed at any one time for compensation, other than compensation to owner of the building, except only such places in which automobiles or motor vehicles of other kinds are kept by the owners thereof without payment for storage.

Sec. 20. Every person, for the privilege of running an automobile, taxicab or motor vehicle of any kind for hire, in the transportation of merchandise or passengers in cities or towns of less than five thousand inhabitants, shall for each machine operated pay the sum of ten dollars, this fee to be paid in addition to the registration and license tax hereinbefore provided for. These to be the only State license taxes to be paid for the privilege of running an automobile, taxicab or motor vehicle of any kind for hire in the transportation of merchandise or passengers.

Sec. 21. Any person, firm, association or corporation, licensed under this act, shall pay a license tax in the corporation or county in which such automobile, locomobile, or other vehicle is, or in which such garage is located, but in no case shall any person pay a license tax in more than one city or county.

Sec. 22. Any person violating sections twenty and twenty-one of this act shall, upon conviction, pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

Sec. 23. All fees collected by the secretary of the Commonwealth under the provisions of this act, after the payment of the necessary clerical assistance and the expenses incident to the cost of purchasing number

plates and paying the cost of mailing same, shall be paid into the State treasury and shall constitute a special fund to be expended under the direction of the State highway commissioner, in the maintenance of roads and of bridges constructed with State aid and county and magisterial district bond issues of this State, to be expended according to the provisions of an act approved February twenty-five, nineteen hundred and eight, entitled "an act to provide for State money aid in addition to convict labor for the improvement of public roads," except that the fund shall be applicable to the maintenance of the roads of all the counties of the State, whether constructed with convict labor or not, and whether constructed with State aid or the proceeds of bond issues of districts or counties; and provided further, that the State highway commissioner and local road authorities of the county, shall agree as to the amount required for the maintenance of roads and bridges to be maintained, in this agreement outlining the character and method of work to be done and the cost of the same; that this work may be done by the local road authorities, or in any other way agreed on by the highway commissioner and the local road authorities, and when completed according to this agreement, shall be paid for out of the maintenance fund.

Where the apportionment of a county in which no roads have been constructed, as specified above, and the whole apportionment is not used in the maintenance of roads or bridges, the remainder shall be used in the construction of roads or bridges until a maintenance charge is created; provided further, that any surplus remaining after the application to the maintenance of State aid roads and bridges in any county availing itself of convict labor, shall revert to the general fund and be redistributed to the other counties in accordance with the provisions of this act.

Sec. 24. An act entitled an act to regulate the running of automobiles, locomobiles and other vehicles and conveyances whose motive power is other than animals, along and over the public highways of the State; to provide for the registration of the same, to provide uniform rules regulating the use and speed thereof, and to prescribe for the violation of said rules, approved March seventeenth, nineteen hundred and ten, is hereby repealed.

(This act in force on and after June 17, 1916).

LIQUOR LICENSE TAX, 1916.

Licenses effective May 1, 1916, must expire October 31, 1916. One-half amount of license tax fixed by law in each respective class to be charged.

AN ACT to provide for the granting of license for the manufacture and sale of ardent spirits for the period beginning May 1, 1916, and ending October 31, 1916, and prescribing the amount to be paid therefor. Approved March 11, 1916.

1. Be it enacted by the General Assembly of Virginia, That all licenses for the manufacture or sale of ardent spirits taking effect May first, nineteen hundred and sixteen, shall expire on October thirty-first, nineteen hundred and sixteen.

2. The amount to be paid for the privilege of manufacture or selling ardent spirits for the period beginning May first, nineteen hundred and sixteen, and ending October thirty-first, nineteen hundred and sixteen, shall be in each case one-half the amount fixed by law in each respective class on the first day of May, nineteen hundred and fifteen.

3. Such license shall be obtained in the manner prescribed by the law in force on the first day of May, nineteen hundred and fifteen.

4. An emergency existing by reason of the fact that the license year begins May first, this act shall be in force from its passage.

Liquor Licenses.

Chap. 190.—AN ACT to amend and re-enact an act approved March 12, 1908, entitled an act to define and regulate the sale, distribution, rectifying, manufacture and distilling of intoxicating liquors and malt beverages, and to impose license taxes thereon, and to prohibit the drinking of ardent spirits on railroad trains, and to repeal sections 141 and 142 of an act entitled an act to amend and re-enact sections 75 to 147, inclusive, of an act approved April 16, 1903, entitled an act to raise revenue for the support of the government and public free schools and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by section 189 of the Constitution, approved February 19, 1904, and to prescribe penalties. Approved March 15, 1910.

1. Be it enacted by the General Assembly of Virginia, That the act approved March twelfth, nineteen hundred and eight, entitled an act to define and regulate the sale, distribution, rectifying, manufacture and distilling of intoxicating liquors and malt beverages, and to impose license taxes thereon, and to prohibit the drinking of ardent spirits on railroad trains, and to repeal sections one hundred and forty-one and one hundred and forty-two of an act entitled an act to amend and re-enact sections seventy-five to one hundred and forty-seven, inclusive, of an act approved April sixteenth, nineteen hundred and three, entitled an act to raise revenue for the support of the government and public free schools and to pay the interest on the public debt and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution, approved February nineteenth, nineteen hundred and four, and to prescribe penalties, be amended and re-enacted so as to read as follows:

Sec. 1. That all mixtures, preparations and liquids which will produce intoxication shall be deemed ardent spirits within the meaning of this act, and the definition shall include beer, malt liquors, whiskey, wine, brandy or any mixture thereof, fruits preserved in ardent spirits and alcoholic bitters.

Sec. 2. No person, firm or corporation shall make, distill, manufacture or sell ardent spirits except subject to the provisions of this act.

Sec. 3. No person, firm or corporation shall sell ardent spirits without first having obtained a license therefore, which license shall be divided into these six classes:

(a) A wholesale license, (b) a retail license, (c) a retail and shipper's license, (d) a malt liquor bar license, (e) a sample liquor merchant's license, (f) a social club license, which several licenses shall confer the privileges as set forth in the subsequent sections of this act and no other.

Sec. 4. A wholesale license shall confer the privilege of selling for local delivery in quantities of not less than five gallons, and for shipment by common carriers in any quantities in bottles, jugs or barrels, except that wholesale dealers in malt liquors may sell not less than one dozen bottles of such liquor.

A retail license shall confer the privilege of selling in quantities not exceeding four gallons and a half to any individual, to be delivered to such individual at the place of purchase or to any place within the city, town, county or district or within one mile outside where the license is granted, and nowhere else in the State of Virginia, in jugs, bottles or demijohns, or to be drunk where sold.

A retail and shipper's license shall confer all the privileges of a retail license, with the additional privileges of shipping, by express or otherwise, ardent spirits in quantities of not more than four and one-half

gallons to any one individual at any one time upon the order of such person, subject to the provisions of section thirty of this act.

A malt liquor bar license shall confer the privilege of selling malt liquor to be drunk where sold, but not to be carried away.

A sample liquor merchant's license shall confer the privilege of selling by sample or other representation, or to act as agent for the sale or collection of orders for ardent spirits by sample or description. A sample liquor merchant's license shall be a personal privilege, and shall not be transferable, nor shall any abatement of the sum required to be paid be allowed. No person, firm or corporation licensed as a sample liquor merchant shall be authorized to sell except to some club, person, firm or corporation licensed under the provisions of this act.

Sec. 5. Any corporation, firm or association chartered and organized as a social club which shall desire to keep on hand ardent spirits to be sold directly or indirectly or given away to members of such corporation, shall procure a license in accordance with the provisions of this act, and shall be entitled to all the privileges and subject to all the conditions, limitations and penalties prescribed by this act. But no such license shall be granted under this act to any social club in any local option or no license territory.

Sec. 6. Any corporation chartered and organized as a social club and desiring to keep on hand at its clubhouse or club rooms ardent spirits, to be sold, given or dispensed to the members and the bona fide guests of such corporation or club, which shall obtain a license on the following conditions, and not otherwise, shall not be affected by the next preceding section.

(a) Such corporation or club shall apply to the court having authority to grant liquor licenses in the county or corporation in which its clubhouse or club rooms are located for leave to keep on hand at its clubhouse or club rooms such ardent spirits for the use of its members, and with such application shall furnish a list of the names of all the members of such club or corporation and of its officers, together with their places of residence.

(b) Notice of such application shall be posted at the front door of the courthouse at least fifteen days before the day on which the application is to be made; in which notice shall be given the day on which the application will be made in open court. Such notice shall be published at least twice a week in a newspaper published in the county or corporation where the clubhouse or club rooms are located, and if no newspaper be published therein then in a newspaper having general circulation in said corporation or county. The notice shall be signed by the president and governors, or other governing body of such club. Before granting the privilege the court shall require the club to execute a bond in the penalty of five thousand dollars, with security, either personal or corporate, to be approved by the court and conditioned for the faithful compliance by the said corporation or club with all the provisions of this section. If personal surety or sureties be tendered by the corporation or club the court shall not accept the same unless they, or one of them, shall own in fee simple unencumbered real estate assessed for taxation at not less than five thousand dollars. On breach of condition the bond shall stand forfeited for the benefit of the Commonwealth, and recovery may be had thereon against the obligors or any of them upon motion after ten days' notice of such motion.

(c) The court shall not grant the privilege aforesaid until and unless it be established to the satisfaction of the court that the said club or corporation is a bona fide social organization and has occupied within the corporation or county in which the application is made a clubhouse or club rooms (not less than four rooms), which have been continuously open day after day for the exclusive use of its members and their bona fide guests for a period of twelve months preceding such application;

that such corporation or club has kept a record of its members, of its purchases and disbursements and of its income from all sources; which record shall be open to the inspection of the court, the commissioner of the revenue of the corporation or county, and the chief of police of the city or town in which the said clubhouse or club rooms are located; that the said corporation or club is composed of not less than thirty members (all of whom shall be twenty-one years of age), who had paid their monthly or other periodical dues, and which dues shall have aggregated not less than eight dollars each yearly; provided, however, that no person who has joined a club after January first, nineteen hundred and six, shall be deemed a member of any such club or corporation within the purview of this act unless his name shall have been proposed for membership and duly posted at some conspicuous place in the house or club rooms for at least seven days before his election; that a bona fide initiation fee of not less than five dollars has been required of each member and paid as a condition precedent to membership; that the actual control and management of the said corporation or club is exercised by regularly appointed governors, directors or other governing body, composed at the time of such application of men of such character and standing in the community as that in the opinion of the said court, to be entered of record, they are suitable, fit and proper persons to be entrusted with the privilege aforesaid; provided, that such governors or directors shall be residents of the said county or corporation, and not less than five in number, and that such corporation or club has paid the treasurer of such county or corporation a sum equivalent to two dollars for each resident member of such corporation or club; provided, however, that the sum to be paid the State for such privilege by any such corporation or club shall in no case exceed the sum required for retail liquor licenses under this act, which payment shall exempt the said corporation or club from any other license or tax, either by State, county or municipal authorities.

Any person may have himself entered as a party defendant to the application for such privilege and may contest the granting thereof in accordance with the provisions of section ten of this act.

(d) Upon the court being satisfied that the requirements of this section have been fully complied with it shall grant a certificate to that effect and that such privilege may be exercised by said club or corporation, which shall be kept conspicuously posted in said clubhouse or club rooms; provided, however, that no such privilege shall be granted in any territory where retail liquor licenses cannot be granted, or locality in which, under the local option laws, the licensing of the sale of such liquors and fruits is prohibited.

If any such corporation or club shall keep on hand at its clubhouse or in its club rooms ardent spirits to be sold or given to its members, or shall directly or indirectly sell or give away to its members, or to any other person any such ardent spirits without acquiring the right to do so under the provisions of this section, the said club or corporation shall, upon conviction thereof, be fined five hundred dollars for each offense, and in addition thereto shall forfeit its charter.

Any person representing himself to be an officer or agent of any such corporation or club who shall make such application for the privilege aforesaid with intent to evade any provisions of the laws of the Commonwealth governing the licensing and sale of intoxicating liquors, or who shall sell or give away to any member of such corporation or club, or to any other person, directly or indirectly, any such ardent spirits at the clubhouse or club rooms of the said corporation or club, without such club or corporation having acquired the privilege aforesaid in the manner aforesaid, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined not less than two hundred dollars nor more than five hundred dollars for each offense, and shall be confined in jail not

less than one month nor more than twelve months, and any person permitting his name to be used as a member of such corporation or club, with intent aforesaid, shall be likewise deemed guilty of a misdemeanor and fined as aforesaid.

Sec. 7. Any druggist who desires to sell ardent spirits or alcoholic bitters shall take out a retail liquor dealer's license and shall, in all respects, be deemed a retail liquor dealer and be subject to the requirements of this act; provided, the provisions of this act shall not apply to liquor used by any druggist in the preparation of medicine. No alcoholic bitters, whether the same may have been manufactured in this State or elsewhere, shall be sold in this State by any person who has not obtained a license under this act.

8. (As amended by act approved February 10, 1915.) No license for the sale of ardent spirits shall be granted for such sale in any territory wherein such license is prohibited by law; nor shall such license, for such sale, be granted except as follows:

(a) For sale in towns of five hundred inhabitants or more, based upon the last preceding United States census.

(b) At a hotel or social club situated at a health resort having a natural mineral spring connected therewith, or situated by the sea or any large body of salt water connected therewith; provided, that at a health resort having a natural mineral spring connected therewith, even though the magisterial district in which such resort is located may have voted against licensing the sale therein of ardent spirits; if two-thirds of the qualified voters of the precinct nearest to such resort, petition the circuit court of the county, in which such district is located, the judge of such court may, in his discretion, and upon the execution of proper bond, issue a license to the proprietor of such health resort for the sale of ardent spirits for a period of three months in any calendar year to bona fide guests of such resort only. The license tax for this privilege shall be one hundred dollars, and when application is made for such license the applicant shall produce before the judge of the circuit court of said county the receipt of the commissioner of the revenue of said county for the said one hundred dollars.

(c) A community within a county contiguous to a city (though such community be not incorporated) having police protection paid for by the public and wherein the court upon evidence is satisfied that there are within a radius of one-half mile where the business is proposed to be conducted five hundred or more inhabitants, and wherein license for the sale of ardent spirits has been granted during the twelve months prior to the passage of this act; provided that no part of any city or incorporated towns shall be included within such radius.

(d) Incorporated cities; and provided that no license shall be granted in such contiguous territory adjacent to any city wherein the sale of liquor is prohibited by law; and provided that no sale shall be made by any social club by virtue of the license obtained under subsection (b) of this section, except to bona fide members or guests of the club to whom license is granted.

No license shall be granted in any of the above cases unless the court is satisfied that proper and satisfactory police protection is afforded. No license to retail ardent spirits shall be granted to any person except such person is a qualified voter and a property or realty taxpayer of the county or city in which the business is to be conducted, and if the license is taken out by a corporation, then the officer or agent of said corporation selling or dispensing ardent spirits shall have such qualifications, but these qualifications as to the license shall not apply to persons at present engaged in the business of the sale of ardent spirits who now reside outside of the city, town or county in which they conduct such business, but who are qualified voters in the State and property or realty taxpayers in the city or county where such business is located, nor to the

officers and agents of social clubs which comply with the requirements of section six of this act. Nothing in this section shall be construed to prohibit the granting of license to manufacturers of ardent spirits who mash an average of twenty bushels or more per day.

Nothing in this act shall be construed as repealing, affecting or in any manner conflicting with the provisions of an act approved February eighteenth, nineteen hundred and fourteen, entitled an act to provide for the calling and holding of an election upon the question of prohibiting the manufacture for sale and the sale of intoxicating liquors, to prescribe for qualifications of voters in said election, to declare the effect of the result of such election and to provide penalties for the violation of the provisions of this act, said act being commonly known as the enabling act, and being reported as chapter fifteen of the Acts of Assembly, nineteen hundred and fourteen.

Sec. 9. Licenses required by this act shall be obtained from the circuit or corporation court of the county or city in which the business is to be conducted, except that the license to a sample liquor merchant shall be obtained on the certificate of the circuit, corporation or hustings court of some city of the State, but when so obtained the license shall carry the privileges of selling anywhere in the State, subject to the provisions of this act, the clerk of the court granting the certificate to certify to the genuineness of the license under the seal of the court. Any person, firm, company, corporation, partnership or association desiring to obtain a license such as is required in any of the cases specified in this act shall make a written application therefor to a commissioner of the revenue of the county or city from the circuit or corporation or hustings court of which a certificate is required. Such application shall state the name of the applicant, the residence of the applicant, and the nature of the business for which the license is desired, the place where it is proposed to be prosecuted, and the amount required by law to be paid for the privilege of such license. Upon such application shall be endorsed the certificate of the treasurer of such county or city that the amount so required has been deposited with him by the applicant in gold or silver coin, United States treasury notes, or national bank notes.

When such application for a sale within a city has been endorsed by the commissioner of the revenue, "referred to the corporation court of the city of," or otherwise when such application has been endorsed by the commissioner of the revenue, "referred to the circuit court of county," as the case may be, the applicant shall present the application so endorsed to the corporation or circuit court whose certificate is required, and said court shall thereupon hear such evidence as may be introduced for or against the application, and hear and determine the question of granting the same.

Sec. 10. It shall be lawful for any person who may consider that he would be aggrieved by granting any license under this act to have himself entered and made a party defendant to said application and to defend and contest the same. If the court be fully satisfied upon the hearing of the testimony for and against the application, that the applicant is a fit person to conduct such business, and that he will keep an orderly house and personally superintend the same and that the place at which it is to be conducted is a suitable, convenient and appropriate place for conducting such a business, the court may, upon the execution by the applicant of bond in the penalty of five hundred dollars, with good security, conditioned for the faithful compliance with all the requirements of this act, grant such license; and thereupon the commissioner of the revenue shall issue the same in such form as may be prescribed by the auditor of public accounts. In case an application is refused by the court the applicant shall have refunded to him by the treasurer or other collecting officer the amount of money deposited by him. There shall be no appeal from the order of the circuit or corporation court granting or refusing a license.

The party to any such proceeding who shall substantially prevail in cases where such applications are contested shall recover his costs from the opposite parties as in civil cases.

Every applicant for a license under this act to do business at a place where a license has not heretofore been granted shall advertise his intention of making such application by posting a written notice of such intention at the front door of the courthouse of the county or the city in which the business is proposed to be conducted, and also at the place where it is proposed to conduct said business, for thirty days next preceding the day on which such application shall be presented to the court, and no court shall consider any such application until it shall have been first proved to its satisfaction that the notice required by this section has been posted.

Sec. 11. The amount to be paid for a license for the privilege of selling by wholesale ardent spirits shall be one thousand two hundred and fifty dollars; provided, however, that if any wholesale dealer shall desire the privilege of selling malt liquors only, the specific amount to be paid by him for the privilege shall be five hundred dollars. The specific license tax for selling under a malt liquor bar license shall be two hundred and fifty dollars.

The specific sum to be paid for the privilege of selling by retail ardent spirits shall be five hundred and fifty dollars; provided, however, at hotels at resorts having a natural mineral spring or large body of salt water connected therewith a license contemplated by this section may be granted for a part of the year, and in such cases the license tax shall be abated for that part of the license year for which the license is not desired.

The amount to be paid for the privilege of selling under a retail and shipper's license shall be one thousand dollars.

Sec. 12. The amount to be paid for the privilege of doing business as a sample liquor merchant shall be five hundred dollars, and no person, firm or corporation shall permit any person, except a duly authorized agent or salesman, to sell under their license otherwise than for their exclusive use and benefit. No agent or salesman shall be permitted to sell, or offer to sell, as aforesaid, except he have with him at the time the license granted to the person, firm or corporation from whom he acts, which license shall state the name of the person, firm or corporation to whom the license was granted and the name of the agent or salesman using the same, and also a duly executed power of attorney constituting him such agent or salesman, which license and power of attorney shall be exhibited whenever required by any officer of the law or private citizen. For every agent or salesman employed to sell as aforesaid there shall be paid five hundred dollars. Sales of ardent spirits, or any mixture of any of them, by sample, shall be limited to sales by wholesale. Nothing in this section shall be construed to require any licensed wholesale liquor dealer who has paid his license as such (an amount of not less than four hundred and fifty dollars) to pay an additional amount for selling, or offering to sell, by sample, either by himself or agents; provided, that every such agent shall first apply to the court of some city for the certificate hereinbefore required. No person, firm or corporation shall hire their licenses or allow the use of the same to any other person, firm or corporation; and any person, firm or corporation who shall so hire or allow the use of such license to any other person, firm or corporation shall forfeit such license; and the person, firm or corporation using such license shall pay a fine of four hundred dollars for each offense; provided, that any person licensed as a manufacturer under this act may sell by sample, either in person or through his agents, provided the sales be by wholesale, but no sale shall be made under the license provided for in this section except to some club, person, firm or corporation licensed under this act.

Sec. 13. Nothing in this act shall be construed as licensing any person, firm or corporation to sell wood alcohol, or any mixture thereof, as a beverage, and the sale of such wood alcohol, or mixture thereof, as a beverage, is hereby prohibited.

Any person desiring to carry on the business of a wholesale liquor dealer and that of a retail liquor dealer shall obtain a separate license for each, and comply with all the provisions of this act in relation to each. Should any wholesale dealer desire to ship less than five gallons he must obtain a retail and shipper's license in addition to his wholesale license.

Sec. 14. Nothing in this act shall be construed as applying to the manufacture or sale of cider which is pure juice of the apple without any addition of alcohol, distilled spirits, wine or other intoxicating liquor, or any mixture whatever, except preservatives not prohibited by the United States law; provided, however, that any such cider that will produce intoxication shall not be sold in quantities of less than five gallons in local option territory or in territory in which license to sell ardent spirits at retail has not been granted, except by the person growing or buying the fruit from which the cider is made; provided, further, that no cider containing more than six per centum of alcohol at the time of sale shall be sold in local option territory or in territory where license to sell ardent spirits at retail has not been granted; provided, further, that nothing in this act shall prevent the sale of cider to be delivered to a common carrier to be transported to a place where ardent spirits may be legally sold, not to a licensed distiller for the purpose of distillation; provided, further, that this act, except this section, shall not apply to the sale of pure wine manufactured by the person growing or buying the fruit from which the wine is made; provided, further, such person may sell such wine to be delivered to a common carrier to be transported to some place where ardent spirits may be sold legally.

Sec. 15. (As amended by act approved March 13, 1912.) Every manufacturer or distiller of alcoholic liquors shall pay for said privilege, at the time his license is granted, a specific sum therefor, to be graduated and classified as follows:

The manufacturer who shall mash and distill less than ten bushels per day, sixty dollars; ten bushels and less than twenty per day, one hundred and fifty dollars; twenty bushels and less than thirty per day, three hundred dollars; thirty bushels and less than forty-five per day, four hundred dollars; forty-five bushels and less than seventy-five per day, five hundred dollars; seventy-five bushels and less than one hundred per day, seven hundred dollars; one hundred bushels and less than one hundred and fifty per day, nine hundred dollars; one hundred and fifty bushels and less than two hundred per day, one thousand dollars; two hundred bushels and less than two hundred and fifty per day, twelve hundred dollars; two hundred and fifty bushels and less than three hundred per day, fourteen hundred dollars; and on each one hundred bushels per day in excess of three hundred at the rate of six hundred dollars for each one hundred bushels so mashed per day. The above specific sums shall be paid before commencing operations, and on the payment of such specific sum the manufacturer shall have the privilege of selling the liquors actually manufactured by him in quantities of not less than one gallon at the house where the same is manufactured: provided, further, that all liquors bought shall be taken away at the time bought from the place where sold: and provided, further, that no such manufacturer shall sell at retail any ardent spirits in local option or no license territory in which said manufactory of ardent spirits is located, except that such manufacturer shall be permitted to deliver his product to any common carrier to be transported to any place where it may be legally sold.

The manufacturer of alcoholic liquors by direct fermentation and distillation from pomace or from cider or fruits where the distillery is run

less than three months, shall pay a specific sum of twenty-five dollars, but if the distillery is run more than three months and less than six, the specific amount to be paid for the privilege shall be thirty dollars, and if run six months or more there shall be paid for the privilege seventy-five dollars, and such license shall be granted during any portion of the license year, notwithstanding the provisions of section five hundred and fifty-five of the Code of Virginia.

It shall be the duty of every licensed distiller who manufactures whiskey from grain, or who manufactures brandy from fruit, to furnish to the Commissioner of the Revenue a copy of the returns made by him to the internal revenue assessor of the United States, and the Commissioner of the Revenue shall require said licensed distiller to make affidavit to the correctness of such return. On payment of the above sum the distiller of brandy shall have similar privileges in regard to the sale of brandy manufactured by him to those granted to distillers of whiskey.

For the privilege of manufacturing malt liquors there shall be paid five hundred dollars, and upon payment of such specific sum the manufacturer shall have the privilege of selling the products of his brewing in quantities of two dozen pints or more at any place within the State of Virginia, except where such manufactory is situated in any local option or no license territory; in which case no sale shall be made and delivery had at the place of manufacture; but such manufacturer may sell the product of his brewing to be delivered to a common carrier to transfer to any place beyond the limits of such local option or no license territory in which such manufactory is situated.

When such license for the privilege of manufacturing malt liquors shall have been paid, the manufacturer thereof shall have the privilege conferred upon the non-resident manufacturer by the next succeeding paragraph, and may maintain distributing or storage warehouses for the sale of malt liquors by wholesale at any point in the State of Virginia where the same may be lawfully sold, without the payment of any additional State tax.

Every non-resident manufacturer of malt liquors maintaining in this State distributing or storage warehouses for the sale of malt liquors by wholesale shall pay for such privilege the sum of five hundred dollars, and upon the payment of such specific sum to the Auditor of Public Accounts the said non-resident manufacturer shall have the same privileges in the sale of the products of his brewing as is hereinbefore given to domestic manufacturers of malt liquors.

Any person, firm or corporation manufacturing pure cider who does not come within the provisions of section fourteen shall pay an annual tax of one hundred dollars per year. Any person, firm or corporation offering for sale at retail any cider which is not the pure juice of the apple, shall pay a license tax of one hundred dollars per annum.

Sec. 16. Except in towns of more than five hundred inhabitants, based upon the last United States census, and in cities, no license to manufacture or rectify ardent spirits shall be granted, unless in addition to the other requirements of this act it plainly appears to the court before whom such application is made that the applicant is a voter in the State of Virginia, that a majority of the qualified voters of the magisterial district, or incorporated town in which the privilege is sought to be exercised, are in favor of the application, and that the manufacture or distillation of ardent spirits at that place will not be contrary to sound public policy or injurious to the moral or the material interests of the community, and that there is adequate police protection at the place of such manufacture, and such distiller shall not sell in territory where license to retail ardent spirits is not granted.

The term voters, or qualified voters, wherever used in this act shall be construed to mean any person who has the qualifications prescribed by law for voters at special or local option elections.

This section, except that part of it requiring the applicant to be a voter

in the State, shall not apply to manufacturers or distillers of ardent spirits who mash an average of twenty bushels or more per day, nor to manufacturers of alcoholic liquors by direct fermentation who may distill as much as two hundred and fifty gallons of pomace or cider per day and are licensed for the period of one year, but no such distillers or manufacturers shall sell and deliver at the place of manufacture when the same is in any no license or local option territory, except for delivery to a common carrier, as herein provided.

It shall be lawful for the manufacturer of wines who shall have a manufactory in any county, district or corporation which may vote, or has voted, against liquor license therein, as provided by law, to sell such wines in any licensed territory, in quantities of not less than five gallons or one dozen bottles, and to distill the refuse, offal or by products of the grapes used in the manufacture of such wines, or such wines into brandy, and may sell such brandy in quantities of not less than five gallons or one dozen bottles; provided, delivery be made of the wines or brandies so manufactured and so sold to a common carrier, to be transported out of such county, district or corporation, and it shall be lawful for manufacturers to obtain a license to sell and distill should a license be required of such manufacturer.

Sec. 17. The specific amount which each rectifier shall pay for the privilege of carrying on his business shall be seven hundred and fifty dollars, except that a manufacturer of ardent spirits may rectify spirits of his own manufacture without paying any additional sum for such privilege. Each rectifier who shall desire to sell, by wholesale or retail, spirits so rectified by him, shall pay for such privilege the same amount required by other wholesale and retail dealers in ardent spirits.

Sec. 18. The Auditor of Public Accounts shall prescribe a form for licenses required by this act, which forms shall have printed on them in plain letters at least one inch in length, in words and figures, the year when issued, the month when the license begins and expires, and also the class of license.

Every person obtaining any such license shall post the same in a conspicuous place in his office, if a wholesale liquor dealer; and if a retail liquor or a retail and shipping dealer or malt liquor saloonkeeper, shall post the same in the most conspicuous place about his bar or place of retailing, and shall expose the same to common observation; and any person failing to keep such license so conspicuously posted shall, on conviction, be fined not exceeding one hundred dollars. The amount required by this act to be paid for the licenses herein specified shall not be in lieu of any taxes on personal property actually employed in any of the branches of business specified in this act.

Sec. 19. The following described acts shall be unlawful:

(a) No person, club, firm, corporation or association shall sell or dispense ardent spirits on Sunday or Christmas day, or to a person under twenty-one years of age, or to any student at any public school, college or university, or to an idiot, or knowingly sell to a lunatic, epileptic, habitual drunkard or intoxicated person.

(b) No person, firm, corporation or association shall purchase for or furnish to any minor, student at any public school, college or university, lunatic, idiot, epileptic, habitual drunkard or intoxicated person any ardent spirits.

(c) No person, firm, association or corporation shall sell ardent spirits in any local option or no license territory, except as provided by this act. Whenever used in this act, the words "local option territory" shall be held to mean the territory which, by vote under the local option law, has declared against the issuance of license for the sale of ardent spirits, and the words "no license territory" shall be held to mean the territory which, under the prohibitions of this or any other act, no license can be granted for the sale of ardent spirits.

(d) No ardent spirits shall be sold between the hours of six post meridian the day before any election and the hour of six ante meridian on the day succeeding such election day, nor shall any saloon be kept open between the hours of twelve post meridian and five ante meridian.

(e) No female or minor shall be employed in any capacity in any saloon, nor shall any ardent spirits be delivered to any minor or female in any saloon, either to be drunk in such saloon or to be delivered to any other person, and no ardent spirits shall be sold or served to any female in any barroom or saloon.

Any violation of any of the provisions of this section shall, upon conviction, serve to revoke the license of any person, firm or corporation so convicted, said revocation to take effect upon final judgment, and no license shall be granted to such person, or any one in anywise connected with such person, in said liquor business for two years from the date of such final judgment, and any minor or student buying ardent spirits from a person, firm or corporation or club shall be fined twenty dollars.

Sec. 20. It shall be unlawful for any corporation, association, partnership or person to guarantee as pure any cider which is not the pure juice of the fruit out of which it is made, without any admixture whatever, except preservatives not prohibited by the United States laws, or for any mixtures which produce intoxication, under a guarantee that such liquors or mixtures do not come within the provisions of this act, or to give any guarantee or assurance, which have for their object and purpose the protection and indemnity of persons who purchase for the purpose of sale such liquors or mixtures, and who have no license for the sale thereof under the laws of this State.

The circuit or corporation court of any county or city wherein such cider, liquid or mixture is sold under guarantee, shall have jurisdiction to try the guarantor or guarantors, and when presentment is made in any such court proper process against the accused shall at once be issued and executed, and the case regularly heard and tried.

Sec. 20½. Any person who shall drink intoxicating liquor, or spirituous, vinous or malt liquors, or alcoholic beverages, or any mixture of the same, on a passenger train in this State, except by special permission obtained from the conductor of such train, shall be guilty of a misdemeanor and fined not less than ten dollars nor more than fifteen dollars; provided, however, that the provisions of this section shall not apply to buffet, dining or Pullman cars.

Sec. 21. When it is a matter of common report and on complaint on oath, in writing, of two or more reputable citizens that there is a reasonable cause to believe that the provisions of this act as to the illicit sale of ardent spirits are being violated, the places to be named in such oaths, the justice to whom such complaint is made, if satisfied that there is a reasonable cause therefor, shall issue a warrant to search such specified place for ardent spirits, and if upon such search there shall be found more than two gallons of ardent spirits at any such places in the possession of any person, the fact of the finding of such ardent spirits shall be admitted as evidence, along with other evidence introduced, to establish that the person in whose possession such spirits were found was, or had been, engaged in the illicit sale of ardent spirits. Should such person be found guilty of the illegal sale of ardent spirits, then all ardent spirits found in his possession shall be destroyed.

Sec. 22. It shall be unlawful for any owner operator, agent, clerk, occupant or other person, of any depot, storehouse, warehouse, storeroom, office, steamboat, wharfboat, or other place situated, or being in any county, district or ward in this State wherein the sale of ardent spirits are at the time prohibited by law, or where the sale of said ardent spirits are not licensed, to deliver any such liquors, collect on delivery to any person, nor shall such ardent spirits be delivered to any person other than the person to whom the same is billed or shipped, and to whom it is bona fide addressed, or his employee, upon the written order of such consignee.

Sec. 23. It shall not be lawful for the managers or employees of any dispensary established under the laws of this State to ship or deliver ardent spirits to persons outside of the village, town or city in which said dispensary is located.

Any violation of this section by any manager or employee of any such dispensary shall be punished by a fine of not less than fifty nor more than one hundred dollars for each offense.

Sec. 24. It shall be the duty of the State Commissioner of Agriculture, at the written request of any officer, State, county or municipal, charged with the execution of the revenue laws, to cause to be analyzed any mixture supposed to contain alcohol and to return to the officer making the request a certificate of the chemist showing such analysis.

The certificates of the chemist at agricultural department of the State, when signed and sworn to by him, shall be evidence in all prosecutions under the revenue laws of this State and in all controversies touching the mixture analyzed by him, but the burden shall be upon the prosecution to establish the fact that the mixture analyzed is the same as that alleged to have been illicitly sold, but, upon the motion of the accused, the chemist shall be required to appear as witness and shall be subject to cross-examination.

Sec. 25. In all prosecutions for the violation of this act, when evidence has been introduced on behalf of the Commonwealth, providing that the defendant sold a certain liquid or mixture, by whatever name it may be called, to be drunk as a beverage, and that the drinking of such liquid or mixture produced intoxication, the burden shall be on the defendant to show that such liquid or mixture was not intoxicating within the meaning of this act, or that it was pure apple cider, the sale of which is not prohibited by section fourteen of this act. The burden shall be on the defendant to show that such liquid or mixture was not intoxicating within the meaning of this act.

Sec. 26. All places where ardent spirits are manufactured, sold, bartered or given away, in violation of the provisions of this act, are hereby declared to be common nuisances. The Attorney General or the attorneys for the Commonwealth of the several cities and counties, or any citizen of the county or city where such nuisance exists or is kept or maintained, may maintain a suit in the name of the State to abate and perpetually enjoin the same; but the defendant shall have the right to demand that any issue of fact arising in such cause shall be tried by a jury.

The bill of injunction shall be verified by oath, and no bond shall be required when such suit shall be brought by the Attorney General or any attorney for the Commonwealth.

Any person violating the terms of any injunction granted in such proceedings shall be punished for contempt by a fine of not less than one hundred nor more than five hundred dollars, and by imprisonment in jail for not less than thirty days nor more than six months, in the discretion of the court; but any such defendant shall have the right to demand a trial by a jury.

Sec. 27. Any person violating any of the provisions of or failing to comply with any of the requirements of this act shall be deemed guilty of a misdemeanor, unless otherwise provided herein, and shall be fined not less than fifty nor more than one hundred dollars for each offense, and in addition he may, in the discretion of the court, be imprisoned not more than sixty days, and shall be required to give bond for twelve months, with approved security, in the penalty of five hundred dollars, and conditioned that he will not violate the provisions of this act. For the second and each succeeding offense he shall be fined not less than one hundred dollars, and shall be confined in jail not less than six nor more than twelve months: provided, that if the physical condition of such convict will permit, instead of the jail sentence he shall be sentenced to work on the roads, and shall forfeit his bond previously given and be required to give bond with ap-

proved security in the penalty of one thousand dollars, conditioned as above. If he shall fail or refuse to execute the bond herein required, either for the first or any succeeding offense, he shall be confined in jail, in addition to his other punishment, not less than two nor more than six months.

Sec. 28. Nothing in this act shall be construed to prevent wholesale confectioners from selling fruits preserved in ardent spirits, nor brewers from selling beer to be shipped or delivered direct to consumers in their homes, and nothing in this act shall be construed to change the provisions of the charter of any town or city in the State touching the granting of licenses, or with any special act concerning the sale or manufacture of liquor in any county of the State. Nothing in this act shall be construed to prohibit the sale of denatured alcohol for use in arts, or for the purposes of fuel, light and power.

Sec. 29. The circuit and corporation courts, in addition to the jurisdiction they now have, shall have concurrent jurisdiction with the justices in all prosecutions arising under this act. The bond taken of a licensed dealer or manufacturer under this act shall be deemed forfeited by his failure to pay any part of the penalties assessed against him by this act, and any portion as to which there is such failure of payment may be recovered of him and his sureties by motion or suit in any court having jurisdiction.

Sec. 30. In every shipment of ardent spirits into local option or no license territory the consignor shall mark plainly on the outside cover of every package containing ardent spirits, so that it may be easily seen and read, the kind and quantity of ardent spirits therein contained and the names of the bona fide consignee of said package.

Sec. 31. Each common carrier transporting packages of ardent spirits shall keep a record both at the place of shipment and at the place of delivery of each package of ardent spirits transported by them, which said record shall contain the kind and amount of ardent spirits contained in such package and the names of the consignor and the consignee, and such record shall be at all times subject to public inspection.

Sec. 32. No ardent spirits shall be stored in any no license or local option territory, except for the personal use of the person occupying the building, either as owner or renter, and no liquor signs shall be displayed on any buildings in which license to sell liquor is not in force: provided, that this section shall not apply to United States bonded warehouses.

Sec. 33. No person, firm or corporation shall, in any dry or no license territory, solicit orders for ardent spirits or act as agent for the sale and transmission of such orders.

Sec. 34. The possession of a United States internal revenue tax receipt for the sale of ardent spirits in this State shall be prima facie evidence of the sale of such spirits, and a United States internal revenue tax receipt for the sale of malt liquors shall be prima facie evidence of the sale of such malt liquors.

And whenever the holder of such a receipt shall not be licensed to sell wine, ardent spirits, malt liquors or any mixture of any of them, under and in accordance with the laws of Virginia, and shall be prosecuted or otherwise proceeded against for the illegal sale of such wine, ardent spirits, malt liquors, or any mixture of any of them, the burden of showing that he has not violated the law shall be upon him, and in the absence of satisfactory proof that he has not violated the law, he shall be convicted of selling wine, ardent spirits, malt liquors, or any mixture of them, as the case may be, and fined as provided by law for the sale of such liquors without license.

The list of persons holding United States internal revenue tax receipts when certified to by the internal revenue officer having charge of the same shall be deemed legal evidence in the courts of this Commonwealth.

Sec. 35. Sections one hundred and forty-one and one hundred and forty-two of an act to amend and re-enact sections seventy-five to one hundred and to provide a special tax for pensions as authorized by section one hun-

dred and three, entitled an act to raise revenue for the support of the government and public free schools and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section one hundred and eighty-nine of the Constitution, approved February nineteen, nineteen hundred and four, and section twenty-three and one-half of the act herein amended and re-enacted and all acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 36. There being an emergency making it necessary that this act shall go into effect so that the license provided therein may be issued as of the first of May, this is hereby declared an emergency act, and shall be in effect from its passage; provided, however, that nothing herein contained shall affect the validity or duration of licenses heretofore granted.

Incorporated country club—Liquor license.

AN ACT to authorize any license incorporated country clubs chartered and organized as social clubs, to keep on hand at such clubhouse of such club ardent spirits, and to sell, give, or dispense the same to the members of such corporation or club, and their bona fide guests, imposing license taxes thereon, and to prescribe penalties. Approved March 15, 1910.

1. Be it enacted by the General Assembly of Virginia, That any corporation, firm, or association chartered and organized as a social club, which shall desire to keep on hand ardent spirits to be sold directly or indirectly or given away to members of such corporation, shall procure a license in accordance with the provisions of this act, and shall be entitled to all the privileges and subject to all the conditions, limitations and penalties prescribed by this act. But no such license shall be granted under this act to any social club in any territory in which, under the local option laws, the licensing of the sale of such liquor has been prohibited.

2. Any corporation chartered and organized as a social club and desiring to keep on hand at its clubhouse ardent spirits to be sold, given, or dispensed to the members of such corporation or club, and their bona fide guests, may obtain a license in the following manner and upon the following conditions, and not otherwise:

(a) Such corporation or club shall apply to the court having authority to grant liquor licenses in the county in which its clubhouse is located for leave to keep on hand at its clubhouse such ardent spirits for the use of its members, and with such application shall furnish a list of the names of all the members of such club or corporation and of its officers, together with their places of residence.

(b) Notice of such application shall be posted at the front door of the courthouse at least fifteen days before the day on which the application is to be made, in which notice shall be given the day on which the application will be made in open court. Such notice shall be published at least twice a week in a newspaper published in the county where the clubhouse is located, and if no newspaper be published therein, then in a newspaper having general circulation in said county. The notice shall be signed by the president and governors, or other governing body of such club. Before granting the privilege the court shall require the club to execute a bond in the penalty of five thousand dollars with security, either personal or corporate, to be approved by the court and conditioned for the faithful compliance by the said corporation or club with all the provisions of this section. If personal surety or sureties be tendered by the corporation or club, the court shall not accept the same unless they, or one of them, shall own in fee simple unencumbered real estate assessed for taxation at not less than five thousand dollars. On breach of condition the bond shall stand forfeited for the benefit of the Commonwealth, and recovery may be had

thereon against the obligors or any of them upon motion after ten days' notice of such motion.

(c) The court shall not grant the privilege aforesaid unless and until it be established to the satisfaction of the court that the said club or corporation is a bona fide social organization and has been so chartered for a period of at least twelve months previous to the time of such application; that said corporation or club owns its clubhouse and the land occupied by it; that such corporation or club is located within four miles of a city of sixty thousand inhabitants; that said corporation or club keeps a record of its members, its purchases and disbursements and its income from all sources; which record shall be open to the inspection of the court and the Commissioner of the Revenue of the county in which said clubhouse is located; that the said corporation or club is composed of not less than four hundred regular members (all of whom shall be twenty-one years of age), who shall pay monthly or other periodical dues, which dues shall aggregate not less than twelve dollars per year; provided, however, that no person who has joined the club after January first, nineteen hundred and nine, shall be deemed a member of any such club or corporation within the purview of this act, unless his name shall have been proposed for membership for at least ten days before his election; that a bona fide initiation fee of not less than twenty-five dollars, or a subscription to, or purchase of, the stock or bonds of said club or corporation of not less than twenty-five dollars, has been required of and paid by each member as a condition precedent to membership; that the actual control and management of such club or corporation is exercised by regularly appointed governors, directors or other governing body, composed at the time of such application of men of such character and standing in the community as that in the opinion of the court, to be entered of record, they are suitable, fit, and proper persons to be entrusted with the privileges aforesaid; that such governors or directors shall be residents of such county, or of a city within such county, and not less than five in number; that the said corporation or club has paid to the treasurer of such county a sum equivalent to two dollars for each resident member of such club or corporation: provided, however, that the sum to be paid to the State for such privilege by any such club or corporation shall in no case exceed the sum required for a retail liquor license required by law at the time of such application, which payment shall exempt the said club or corporation from any other license or tax, either by State, county, or municipal authorities.

Any person may have himself entered as a party defendant to the application for such privilege and may contest the granting thereof in accordance with the provisions of law relating to the granting of licenses for the sale of ardent spirits.

(d) Upon the court being satisfied that the requirements of this act have been fully complied with, it shall grant a certificate to that effect and that such privilege may be exercised by such social club or corporation, shall be kept conspicuously posted in said clubhouse; provided, however, that no such privilege shall be granted in any territory in which, under local option laws, the licensing of the sale of such liquor is prohibited.

If any such corporation or club shall keep on hand at its clubhouse ardent spirits to be sold or given to its members, or shall directly or indirectly sell or give away to its members, or any other person, any such ardent spirits, without acquiring the right to do so, under the provisions of this section, the said club or corporation shall, upon conviction thereof, be fined five hundred dollars for each offense, and, in addition thereto, shall forfeit its charter.

Any person representing himself to be an officer or agent of any such corporation or club, who shall make such application for the privilege aforesaid with intent to evade any provision of the laws of the Commonwealth, governing the licensing and sale of intoxicating liquors, or who shall sell or give away to any member of such corporation or club, or to any other

person, directly or indirectly, any such ardent spirits at the clubhouse of the said corporation or club, without such club or corporation having acquired the privilege aforesaid in the manner aforesaid, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined not less than two hundred dollars, nor more than five hundred dollars for each offense, and shall be confined in jail not less than one month nor more than twelve months; and any person permitting his name to be used as a member of such corporation or club with intent aforesaid shall be likewise deemed guilty of a misdemeanor and fined as aforesaid.

3. No such corporation or club shall sell or dispense ardent spirits, of any description, on Sunday or Christmas day, or to a person under twenty-one years of age, or to any student at any public school, college or university, or to an idiot, or, knowingly, sell to a lunatic or epileptic, habitual drunkard or any intoxicated person.

4. Any person representing himself to be an officer or agent of any such corporation or club, violating any of the provisions of this section, shall, upon conviction thereof, be fined not less than five hundred nor more than one thousand dollars, or, in the discretion of the jury, confined in jail for not less than three nor more than twelve months, for each offense.

ABSTRACTS FROM THE CODE OF VIRGINIA

RELATING TO THE ASSESSMENT OF LANDS, STANDING TIMBER TREES, LOTS AND BUILDINGS.

When and how assessors appointed to assess lands and lots.

Sec. 437. (As amended by act approved February 28, 1910.) It shall be the duty of the circuit courts of the counties and of cities of the second class having no corporation court, and of the corporation or hustings courts of the cities, or the judges of said courts in vacation, on or before the first day of January in the year nineteen hundred and five, and every fifth year thereafter, to appoint proper persons to assess the value of all lands and lots, together with the improvements thereon, within their respective jurisdiction: provided, that there shall be but one assessor for each corporation, except the city of Richmond, where there shall be three; and except further, that all cities having a population of fifteen thousand may have two assessors, and for each county there shall be as many assessors as there are commissioners of the revenue. Every person appointed an assessor shall be a resident of the county or corporation and district for which he is appointed. In those counties in which two or more assessors are to be appointed, the court, or the judge thereof in vacation, shall appoint one for each district in which there is a commissioner of the revenue, and if at any time the court, or the judge in vacation, shall be satisfied that any assessor appointed under this act will not, or that from any cause he cannot, perform the duties devolved on him within the time prescribed, the court, or the judge in vacation, may wholly supersede him and appoint another in his place, or may appoint one or more assistants to aid him in his duties, as shall be deemed most expedient; but before any person thus appointed shall enter upon the duties of his office he shall take the oath prescribed by the Constitution and execute the bond prescribed by section four hundred and thirty-eight. But this section shall not apply to the assessment of railway or canal corporations, or of coal or other mineral lands, the assessment of which is otherwise provided for by law.

Any action taken under the provisions of this act by a judge in vacation shall be certified by the judge to the clerk of the court, who shall enter the certificate of the judge in the book of his office in which Commonwealth's orders are entered.

Bond and oath of assessor.

Sec. 438. (As amended by act approved March 17, 1906.) Each assessor before entering upon the duties of his office shall, before the circuit or corporation court of his county or corporation, or judge thereof in vacation, execute a bond, with surety, in the penalty of five thousand dollars, with condition for the faithful discharge of the duties of his office according to law; and if said qualification be in vacation the certificate thereof and the oath shall be returned to the clerk of the circuit or corporation court, who shall record such certificate and the fact of taking the oath in the minutes of the next term.

Register of land office to forward list of grants to clerks, to be delivered to assessors along with the land book and list of conveyances; compensation to clerks.

Sec. 439. (As amended by act approved March 17, 1906.) The register of the land office shall, before the fifteenth day of January of the year in which an assessment is to be made, forward to the clerk of each circuit

and corporation court a list of all grants of lands within his county and corporation issued during the year next preceding such assessment; and it shall be the duty of the clerk, without unnecessary delay, to deliver to the assessor of such county or corporation the said lists of grants, with a copy of the land book for his county or corporation last returned, and a list of the conveyances recorded since the said book was made out. In any county or corporation in which there shall be more assessors than one, the clerk shall furnish to each of them a copy of the lists of grants and of the land book, and also a list of conveyances as aforesaid for the district for which he is appointed. For the services aforesaid the clerk shall receive such compensation as the circuit court of his county or corporation court of his city may think proper to allow, which shall be embraced in and paid out of the first county or corporation levy made after the services shall have been rendered. And any clerk who shall fail to perform any duty hereby enjoined upon him shall be fined not exceeding one hundred dollars.

Auditor to prepare forms and instructions to assessors.

Sec. 440. (As amended by act approved March 17, 1906.) It shall be the duty of the Auditor of Public Accounts, before the first day of January, nineteen hundred and five, and every fifth year thereafter, to prepare proper forms of returns, so arranged as to show the lands and lots assessable by them in the district of each commissioner of the revenue separately, with blank to be filled up by the assessors and cause the same, with the proper instructions, to be printed, and forward a sufficient number of copies for the use of the assessors to the clerks of the circuit and corporation courts.

Duties of assessors.

Sec. 441. (As amended by act approved March 11, 1910.) The assessors shall, immediately after their appointment, proceed to examine all lands and lots assessable by them, with the improvement thereon, within their respective counties, districts and corporations, and shall, upon examination, ascertain and assess the fair market value thereof, and at the same time shall note whether the owner is white or colored. When the surface of the land is owned by one person and the standing timber trees thereon are owned by another, the assessors shall determine the relative value of each, and assess the several owners with the value of their respective interests. When the surface and standing timber trees are owned by the same person, the assessors shall ascertain the value of the land, inclusive of the standing timber trees, and assess the same at such ascertained value.

To meet for consultation.

Sec. 442. (As amended by act approved March 17, 1906.) In any county or city in which there is more than one assessor, such assessors, prior to the completion of their labors, shall assemble at least once in each district, for the purpose of consultation, with a view of equalizing, as far as practicable, the assessment of lands in their respective counties, districts, and corporations.

To make copies of assessment; disposition of copies.

Sec. 443. (As amended by act approved February 17, 1916.) As soon as the assessors shall have completed the assessment in their respective counties, districts and corporations, they shall make three copies thereof, in the form in which the land books are now made out, and shall certify on oath that no lots or lands, assessable by them are omitted, and that there are no errors on its face; and one copy shall be preserved and filed in the clerk's office of the circuit court of the county or the corporation court of

the city wherein the lots or land is located, another copy transmitted to the Auditor of Public Accounts, another copy shall be delivered to commissioner of the revenue of the county, district or corporation, on or before the first day of June of the year in which the assessment is made, but for good cause shown the judges of the circuit or corporation courts, respectively, may extend the time of making the returns of such assessments to such time as he may deem expedient not beyond the first day of October next succeeding, and the judges of corporation or hustings courts of cities having a population of over forty-six thousand by the last United States census may, in their discretion, extend the time for making the returns of such assessments to the first day of December next succeeding; provided that the copies of the assessments for the year nineteen hundred and fifteen need not be filed as aforesaid before March fifteenth, nineteen hundred and sixteen. Any assessor who shall fail to comply with any requirement of this section shall forfeit all right to compensation for his services.

Extract from act approved March 16, 1916, creating State Tax Board and Local Boards of Review.

7. Duties of board of review of assessments.—Each local board of review of assessments shall have power, and it shall be its duty:

(1) In the year of a quinquennial assessment of real estate and in the year immediately following such assessment, such board of review shall devote especial attention to grievances and complaints with regard to the assessment of real estate and direct such corrections on the land books with reference thereto as may be determined; in all other years it shall make no changes in real estate assessments, save and except of lands, lots or improvements not previously assessed.

Sec. 444. (As amended by act approved March 15, 1915.) How and when erroneous assessment of lands corrected and how and when assessments of lands increased on application of owner thereof. Any person feeling himself aggrieved by the assessment of his lands or lots, may, upon giving five days' notice to the assessor and to the attorney for the Commonwealth, apply to the circuit court of the county or to the corporation or hustings courts of the city, or to the circuit court of the city which has no other court of record, wherein such lands or lots may be situated, at any time prior to the first day of February of the second year after such assessment and not thereafter, to have the assessment of his lands and lots corrected, which said notice shall be in writing and shall have appended thereto an affidavit of the owner or his duly authorized agent that, in the opinion of the affiant, the assessment of his lands or lots is above the fair market value thereof. The attorney for the Commonwealth shall defend the application and, if the court shall be satisfied that the assessment is too high, it shall reduce the same to what, in its opinion, is the fair market value of such lands or lots; but, if it shall be of the opinion that the assessment is too low, it shall increase such assessment in like manner and such applicant shall have precedence over all other causes pending in the said court; but no costs shall be taxed against the applicant or against the Commonwealth.

Any owner of lands or lots, unless the same shall have been leased under an instrument requiring the lessee to pay the taxes thereon, may at any time, either in term time or in vacation, apply to the circuit court of the county or to the corporation or hustings courts of the city, or to the circuit court of the city which has no other court of record, wherein such lands or lots may be situated, to have the assessment thereof increased. Such application shall be made by petition in writing, setting forth the lands or lots, the assessment whereof it is desired to have increased, the then existing assessment thereof, the proposed increased assessment and the date at which it is proposed that the said increased assessment shall go into effect, which date shall not be later than the date on which the said petition is

presented. And thereupon the court may order the said assessment to be increased in the manner and from the date set out in the said petition. And the commissioner of the revenue, in extending the taxes upon lands and lots, the assessment whereof has been increased under this section, shall extend the taxes upon the increased assessment only from and after the date set out in the order of the court.

The remedy herein granted shall be, in addition to the right of any taxpayer to apply to the local board of review of assessments for the correction of any assessment of his lands or lots, as provided by law, and may be exercised by any taxpayer, irrespective of whether he has or has not theretofore made application to the local board of review of assessments for the correction of such assessment.

The local board of review of assessments may, on behalf of the Commonwealth, apply to the circuit court of the county or to the corporation or hustings court of the city or to the circuit court of the city which has no other court of record, for which it was appointed, for the correction of any erroneous assessment of lands or lots, as to either over or under valuation or assessments, in the same manner as is provided by this section for the correction of any such assessment on the application of any person who is aggrieved thereby. In all such cases, the attorney for the Commonwealth shall represent the said local board of review of assessments.

Sec. 445. (As amended by act approved March 15, 1915.) Clerks to certify to Auditor and assessors or commissioners of the revenue all changes made by courts and local boards in assessments. It shall be the duty of the clerk of each circuit or corporation court to certify to the Auditor of Public Accounts all changes made by said circuit or corporation court or by the local board of review, of his county or corporation, in order that the books of assessment on file in the office of the Auditor may be made to conform to the changes directed by the court or by the local board of review; and it shall be the duty of the clerks aforesaid to certify in like manner to the proper assessor or to the proper commissioner of the revenue the changes made by the court or by said local board of review, that he may correct the books on file with the clerk so as to conform to the said orders.

Sec. 446. (As amended by act approved March 15, 1915.) Compensation of assessors.—Each assessor shall receive not less than the sum of four dollars for each day he shall be necessarily employed in the execution of the duties of his office. The accounts shall be made out and verified by affidavit before the clerk of the circuit or corporation court in which it shall be stated that the time for which such per diem is claimed was necessarily employed, and the same shall be approved by the board of supervisors of the counties or the councils or other governing bodies of the city and said court or the judge thereof in vacation shall inspect such affidavit and hear any other evidence and certify the correctness of such affidavit. When said accounts shall be made out, verified and approved two dollars per day of the same shall be paid out of any money in the treasury of Virginia not otherwise appropriated; and the other half of the same shall be paid out of the treasuries of the cities and counties for which the said assessors and assistant assessors were appointed, provided, however, that the councils of the several cities shall have the right to further increase the per diem salary to the assessors and assistant assessors of the said several cities to be paid out of the funds of said city.

Sec. 447. (As amended by act approved March 17, 1906.) Taxes to be extended on basis of assessment.—Taxes on lands for each year shall be extended on the basis of the last assessment made prior to such year under the provision of section four hundred and thirty-seven of this chapter: provided, however, that until the year nineteen hundred and six, taxes on lands other than mineral lands, and lands of railway or canal corporations, shall be extended on the basis of assessments made in the year nineteen hundred; and provided, further, that taxes on mineral lands and mineral interests shall be extended on the basis of assessment provided for in section four hundred and thirty-seven of this chapter.

Taxation of ground rents. Chap. 668, p. 827, Acts 1901-2.

1. Be it enacted by the General Assembly of Virginia, That all ground rents and rent charges shall be listed and assessed for the purpose of taxation in like manner as lands and lots according to the enactments and provisions of chapter twenty-third of the Code and the amendments thereto, providing for the assessment of lands and lots and their reassessment, and other provisions and enactments relating thereto.

The value of such ground rent or other like charge shall be estimated and charged at a sum equal to a principal sum, the interest of which, at the legal rate of interest (six per centum) will produce a sum equal to such annual rent or charge, and if payable in any other thing except money, the value of the rent or charge to be ascertained by the assessor; and if the name of the person entitled to receive such rent or charge cannot be ascertained by the assessor, it shall be assessed against the tenant in possession of the real estate upon which it is charged.

Owner of real estate to cause it to be assessed; when forfeited if he does not.

Sec. 634. Owner of real estate to cause it to be entered on land books.—Any person owning or claiming real estate in this State, shall, if the same be not already there, cause it to be entered on the land books of the county or city in which such real estate is situated. Where the land lies partly in one county and partly in another, or in more counties than one, the owner or claimant in making such entry in the land book shall be governed by the provisions of sections four hundred and seventy-six and four hundred and seventy-seven.

Sec. 635. If not entered after notice, to be forfeited to State.—If such owner or claimant shall neglect to enter his real estate, as provided in the preceding section, for a period of five years after notice in writing by a commissioner authorized to assess the same, such real estate shall be absolutely forfeited to the Commonwealth and be liable to entry and survey as waste and unappropriated lands under chapter one hundred and four.

Real estate not to be assessed by assessors.

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

Sec. 457. What real estate exempt from taxation.—The following real estate, and no other, shall be exempt from taxation, State and local:

(a) Real estate directly or indirectly owned by the State, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family bury-grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purpose and not conducted for

profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting-rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter. * * *

Whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained shall be construed as authorizing or requiring any county, city or town to tax for county, city or town purposes, in violation of the rights of the lessees, thereof existing under any lawful contract heretofore made, any real estate owned by such county, city or town, and heretofore leased by it.

Mineral and mineral lands to be assessed annually by the commissioner of the revenue (see sec. 437-a of the Code of Virginia), therefore not assessable by the assessor of lands.

Prescribing general provisions in relation to commissioners of the revenue, and the assessment of taxes on persons, property, income; the procurement of licenses, etc.

Sec. 448. Number of the commissioners of revenue; when and how districts changed; voters in a city not to vote for commissioners of a

county. (As amended by act approved February 9, 1910.)—There shall be four commissioners of the revenue for each of the counties of Bedford, Franklin and Pittsylvania; three for each of the counties of Carroll, Grayson, Halifax, Hanover, Louisa, Patrick, Tazewell, Campbell and Smyth; two for each of the counties of Accomac, Albemarle, Amherst, Bath, Botetourt, Brunswick, Buchanan, Buckingham, Charlotte, Chesterfield, Culpeper, Cumberland, Dickenson, Dinwiddie, Floyd, Frederick, Fluvanna, Henry, Henrico, Lunenburg, Madison, Mecklenburg, Montgomery, Nansemond, Nelson, Norfolk, Nottoway, Orange, Prince William, Russell, Roanoke, Scott, Southampton, Sussex, Stafford, Washington, Wise and Wythe; one for each magisterial district in the counties of Augusta, Fauquier, Lee, Loudoun, Rockbridge, Rockingham, Shenandoah, Alleghany, Spotsylvania and Caroline; one for each magisterial district in the county of Fairfax, except the magisterial districts of Lee and Centreville, which together shall have one commissioner; and one for every other county now existing, or which may hereafter be created; and one for each city, but the voters residing within any city shall not vote for the commissioner of the revenue for the county within the limits of which such city lies.

In those counties in which there may be more than one commissioner each shall be for a certain district or districts, the bounds of which shall be as now laid off and established; but the circuit court of any of said counties may, prior to May first in any year, make any change in said districts which to it shall seem proper.

Sec. 449. Jurisdiction of commissioners.—The jurisdiction, powers and duties of commissioners shall not extend beyond the bounds of their respective counties, districts or cities, except to grant a license to exercise a privilege which is not local, and which may be exercised in or out of such districts or cities, according to existing laws.

Sec. 450. (As amended by act approved March 16, 1916.) It shall be the duty of the auditor of public accounts to prepare and forward to the commissioners of the revenue the requisite number of printed forms of land and personal property books or other tax books required by law; also, to forward to the local boards of review the blank forms of interrogatories upon which the taxpayers are required to make returns for the assessment of capitations, tangible personal property, intangible personal property, money and incomes, et cetera. Upon the blank forms of interrogatories there shall be the oath prescribed by law or by the auditor of public accounts and every taxpayer must sign and make oath or affirmation to the interrogatories, the oath or affirmation to be administered by the commissioner of the revenue or his duly qualified deputy. It shall be the duty of the commissioner and deputy to carry a copy of the Holy Bible or New Testament upon which the taxpayer shall be sworn and any taxpayer who objects to making oath shall be allowed to make affirmation and the commissioner of the revenue or his deputy shall sign a certificate upon the interrogatories stating the oath or affirmation required by this section was made by the taxpayer.

The interrogatories shall be delivered to the commissioner or commissioners of the revenue by the local board of review with directions to call in person upon each taxpayer in his district, to view and list at its fair market value the property to be assessed, and to procure full and complete answers to the interrogatories sworn to as required by this section. In making the return required by the interrogatories the taxpayer shall list, at fair market value, all property, money and income, opposite appropriate items, writing the word "none" opposite those items of property, money or income which he does not own.

It shall be the duty of each commissioner of the revenue on or before the first day of June of each year to return to the local board of review the interrogatories.

All interrogatories found by the local board of review to be defective,

incomplete and not to contain what they have reason to believe to be the true returns of the taxpayer or the true value of the property, and all interrogatories not signed and sworn or affirmed to, shall be returned with its instructions. The commissioner of the revenue shall call upon the taxpayers to supply the defective omissions in accordance with the instructions of the said local board of review and also to sign and swear or affirm said returns; and if it appear to the local board of review that a commissioner of the revenue has been guilty of serious misconduct, neglect or dereliction of duty or there is evidence of his incapacity it shall be the duty of the local board of review to immediately report such commissioner of the revenue to the court and it shall thereupon be the duty of the court to summon such officer to show cause why he should not be removed in accordance with section eight hundred and twenty-one of the Code of Virginia. The local board of review shall at once notify the State tax board of this action.

It shall be the duty of the local board of review, having present the commissioner or commissioners of the revenue and the examiner of records for the county or city for which the board is appointed, during the month of June to review the interrogatories and to ascertain and report to the commissioner or commissioners of the revenue for assessment and taxation the capitations and the values of tangible and intangible personal property, money and incomes liable to taxation under the laws of this State of those taxpayers whose interrogatories neither the board nor the examiner deems necessary to further specifically examine and investigate and at the same time to deliver to the commissioner or commissioners of the revenue the interrogatories of such taxpayers; and the commissioner or commissioners of the revenue shall enter and extend upon the tax books provided by the auditor of public accounts the names of the persons, firms, companies, and corporations chargeable with capitations and with taxes and levies on tangible and intangible personal property, money and incomes on the valuations as ascertained and shall assess the taxes and levies thereon prescribed by law as if such capitations and such tangible and intangible personal property, money and incomes had been listed by the taxpayers.

The local board of review shall make such investigation and examination of the interrogatories of taxpayers retained by it respecting tangible personal property as it deems necessary to ascertain the full, complete and uniform fair market valuation of such property.

The local board of review and the examiner of records at its direction or at the direction of the State tax board, or upon his own account shall make such investigation and examination of the interrogatories of taxpayers retained by the board respecting intangible personal property, money and incomes as is deemed necessary to ascertain the full, complete and uniform fair market valuation of such property, money and incomes.

The examiner of records shall promptly report to the local board of review and that board shall review his report and shall, not later than the first day of August of each year, report to the commissioner or commissioners of the revenue for assessment and taxation the values of intangible personal property, money and incomes liable to taxation under the laws of this State of those taxpayers whose interrogatories were retained for specific investigation and examination and at the same time deliver to the commissioner or commissioners of the revenue the interrogatories of such taxpayers. The report of the local board of review shall show separately the increases in values ascertained by the examiner of records and approved by the board, also the increases made by the board on its own instance, and the commissioner or commissioners of the revenue shall enter and extend upon the tax books provided by the auditor of public accounts the names of the persons, firms, companies and corporations chargeable with taxes and levies on intangible personal

property, money and incomes on the values as ascertained and shall assess the taxes and levies thereon prescribed by law as if such intangible personal property, money and incomes had been listed by the taxpayers. Copy of the report of the local board of review shall be forwarded to the auditor of public accounts.

After receiving the interrogatories and the report of the local board of review it shall then be the duty of the commissioner or commissioners of the revenue to immediately make out the personal property books and other tax books required by law which books shall be submitted to the local board of review for the review and certification required by law, the review being confined to such examination as will determine if the commissioner has carried out the instructions of the local board of review, and the local board of review shall act without delay upon this review and certification, and return the books to the commissioner or commissioners of the revenue whose duty it shall be on or before the fifteenth of September of each year to retain one of the copies of the books and dispose of the three other copies as required by law.

The commissioner or commissioners of the revenue in a county shall file the interrogatories with the clerk of the circuit court of the county; in a city with the clerk of the corporation or hustings court of the city, but if the city have no such court then the interrogatories shall be filed with the clerk of the circuit court, which interrogatories shall be carefully preserved on a permanent file by the clerk, and it shall be a misdemeanor to abstract, mutilate or destroy such interrogatories.

It shall be the duty of the examiner of records to attend any and all meetings of the local board of review upon notice of the chairman of the board and to aid the board in every way possible by making the examinations and investigations either upon his own instance or upon the request of the local board of review to bring about full, complete and uniform assessments at fair market value.

After the tax books have been completed and delivered as required by law any taxpayer may apply to the local board of review for the correction of his, her or its assessment and the State tax board or the auditor of public accounts represented by the attorney for the Commonwealth or other attorney selected for the purpose may apply on behalf of the Commonwealth to the local board of review to increase the assessment of any taxpayer, and any county, town or city through its appointed attorney may apply to the local board of review to increase the assessment of any taxpayer. The local board of review shall hear and determine any and all such petitions and may increase or decrease or affirm the assessment of which complaint is made and copies of such orders shall be furnished the taxpayer, the county or city treasurer, the auditor of public accounts, and the attorney for the county, city or town. The State tax board or the auditor of public accounts may, on behalf of the Commonwealth; or the taxpayer, or the attorney for the county, city or town may appeal from the decision of the local board of review to the circuit court of the county, or the corporation or hustings court of the city, or to the circuit court of a city having no corporation or hustings court, and may from the decision of the court, appeal to the Supreme Court of Appeals of Virginia, if under the laws of this State, an appeal lies to that court.

The auditor of public accounts shall, by letter, or printed circular or otherwise, give such instructions to the commissioners of the revenue in respect to their duties as to him shall seem judicious. If any commissioner refuse to obey the auditor's instructions he shall forfeit not less than thirty nor more than fifty dollars. The expense of such books and circulars shall be paid out of the treasury.

Sec. 451. (As amended by act approved March 18, 1915.) Auditor to report misconduct or incapacity of commissioner.—The auditor and the local boards of review shall communicate any instances of the mis-

conduct or neglect of any commissioner or examiner of records, or any evidence of his incapacity, furnished by anything in his office or otherwise, in a letter to the clerk of the court of the county or corporation wherein such Commissioner was elected, which letter the clerk shall lay before the court at the first term after it is received.

Sec. 452. Commissioner entitled to books and papers of predecessor.—The commissioner shall apply for the official books and papers which his predecessor had to the person in possession thereof, who shall deliver the same on such application and take the proper receipt. Such person failing or refusing to deliver such books and papers, when application shall be made for them as aforesaid, shall forfeit one hundred dollars.

Sec. 453. When they cannot be obtained, auditor may authorize substitutes to be procured.—The auditor, upon being informed that any such official books or papers cannot be obtained, may authorize the commissioner to procure substitutes therefor. Any clerk furnishing the same shall be paid therefor such fees out of the treasury as he might by law charge an individual for similar services.

Sec. 454. Duties, compensation and liabilities of commissioners for cities.—The duties, compensation and liabilities of commissioners of the revenue for cities shall be the same as are defined and prescribed by this chapter for commissioners of the revenue for counties, so far as the same may be applicable to said cities and not inconsistent with the Constitution of this State and the laws thereof.

Sec. 455. When commissioners to commence assessments.—The commissioner for each district in the several counties, and the commissioner for each city, shall commence annually, on the first day of February, or at such time as the auditor shall designate, and proceed without delay to ascertain all the real estate in his county, district, or city, as the case may be, and the person to whom the same is chargeable with taxes on that day.

Sec. 456. (As amended by act approved March 18, 1915.) What real estate to be taxed; lien for taxes and levies enforceable in equity; value of lands fixed by assessors not to be changed, except, etc.—All real estate, except such as is exempted by the following section, shall be subject to such annual taxation as may be prescribed by law, and there shall be a lien on such real estate for the payment of the taxes and levies imposed thereon, hereafter assessed, prior to any other lien or encumbrance thereon; which lien, in addition to existing remedies for the collection of taxes and levies, shall be enforceable by suit in equity; and there shall be a further lien upon the rent of said real estate, whether the same be in money or in kind, for taxes of the current year. The value of lands and lots, as ascertained in pursuance of the provisions of chapter twenty-three, and the ascertained value of the new grants which may hereafter be entered and assessed, shall not be changed, except to allow the addition of the value of improvements, or a total or partial deduction of the value of such improvements, except so far as the same are directed to be corrected by the local board of review during the year of a quinquennial assessment of real estate and in the year immediately following such assessment.

Sec. 457. What real estate exempt from taxation.—The following real estate, and no other, shall be exempt from taxation, State and local:

(a) Real estate directly or indirectly owned by the State, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying-grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting-rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

Real estate owned by United States not taxable.

Chap. 12.—AN ACT to amend and re-enact section 19 of the Code of Virginia, 1887, in regard to exempting land of the United States from taxation, and to exempt the United States from tax deeds. Approved February 9, 1910.

1. Be it enacted by the General Assembly of Virginia, That section nineteen of the Code of Virginia be amended and re-enacted so as to read as follows:

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all State, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes.

2. In view of the fact that there is a conflict existing between the Commonwealth of Virginia and the United States government as to the right of the State to collect a tax on deeds, and the United States is constantly acquiring lands for public purposes, and an emergency is thereby created, it is further enacted that this act shall take effect from its passage.

Public wharves, docks and terminals of a city—when exempt from taxation.

AN ACT to exempt from taxation, State and local, public wharves, docks and terminals of any city, where such public wharves, docks and terminals are located in any county, city or town. Approved March 21, 1916.

1. Be it enacted by the General Assembly of Virginia, That the public wharves, docks and terminals of any city, located in any county, city or town shall be held by said city exempt from State and local taxation.

This act shall apply to the taxes for the year nineteen hundred and sixteen and subsequent years.

2. As this act affects the public revenues, an emergency is declared to exist and this act shall go into effect from its passage.

Sec. 458. (As amended by act approved March 18, 1915.) Commissioner to show land books to owner or agent, and swear him as to correctness of entry of his land; to verify entries and make proper corrections.—Each commissioner before making out his land book shall carry with him the last land book that may be had, and the entry of lands charged to any person resident, or having an agent, within his county, district, or city, shall be shown to such person, or his agent, who shall be required to state, on oath, whether the same be correctly entered; whether any part thereof ought to be transferred to any other person, and if so, to whom, and the nature of the evidence to authorize such transfer; also to state whether any other land within the county, district, or city ought to be charged to such resident or non-resident, describe the same, as well as any of the lands charged to such resident or non-resident, which may not be correctly entered. And the commissioner, upon obtaining such information, shall verify the same by the records of his county or corporation, and if it be found correct, he shall change the entries in his land book accordingly. Any such resident, or agent, failing to comply with such requirement shall forfeit fifty dollars.

Sec. 634. Owner of real estate to cause it to be entered on land books.—Any person owning or claiming real estate in this State, shall, if the same be not already there, cause it to be entered on the land books of the county

or city in which such real estate is situated. Where the land lies partly in one county and partly in another, or in more counties than one, the owner or claimant in making such entry in the land book shall be governed by the provisions of sections four hundred and seventy-six and four hundred and seventy-seven.

Sec. 635. If not entered after notice, to be forfeited to State.—If such owner or claimant shall neglect to enter his real estate, as provided in the preceding section, for a period of five years after notice in writing by a commissioner authorized to assess the same, such real estate shall be absolutely forfeited to the Commonwealth and be liable to entry and survey as waste and unappropriated lands under chapter one hundred and four.

Note.—You should enter and assess the value of the land mentioned in section 634 if you know of the actual existence of such land, or can, by due diligence, ascertain that such land exists and can be located, otherwise you should not enter it on the land book.

Sec. 459. (As amended by act approved February 18, 1915.) The clerk of every circuit or corporation court shall annually, before the fifteenth of January, make out a list of all deeds for the partition and conveyance of land, other than deeds of trust and mortgages, made to secure the payment of debts, which have been admitted to record in the clerk's office of such court within the year ending on the thirty-first day of December next preceding, which list shall state the date of the deed, when admitted to record, the name of grantor and grantee, whether the grantee is white or colored, if known, the quantity of land conveyed, the specified value thereof, and a description of the same. The list shall, on or before the fifteenth day of January, be delivered by the clerk to the commissioner for his county or corporation; or, if there be more commissioners than one, the clerk shall deliver to each a copy, or at least so much thereof as relates to lands within his district, and the clerk shall also forward a copy of said list to the Auditor of Public Accounts; and the said clerk shall also make out, on a separate sheet, a list of all deeds of trust and mortgages on land, as well as deeds of trust on personal property made to secure the payment of debts, which have been admitted to record in the clerk's office of such court within the year ending on the thirty-first day of January next preceding, and such list shall state the date of the deed of trust or mortgage, when admitted to record, the name of the grantor, the name of the creditors, where the names of such creditors are disclosed, and set forth in the deed of trust or mortgage, and the amount of the debt to each creditor secured by the deed of trust or to the mortgagee in the mortgage, and the amount of debt secured thereby and the property conveyed in such deed of trust or mortgage. Copies of this last-mentioned list shall be furnished by said clerk on or before the fifteenth day of February to commissioners of the revenue for his county or corporation, and not to the Auditor of Public Accounts, the object of said last-mentioned list being simply to give to the commissioners of the revenue the amount of debts secured, so that the same may be listed for taxation in the manner provided by law.

Sec. 460. (As amended by act approved March 18, 1916.) The clerk of every court of record shall make out a list of all judgments and decrees for the partition or recovery of lands which have been rendered, and of all lands devised by will, which have been recorded in such court within the year ending on the thirty-first of January next preceding, which list shall state the date of the decree, the land which is the subject of the partition, and between whom and in what proportion it is divided, and the date of the will containing the devise, when admitted to record, the names of the deviser and devisee, and the description of the land devised, and such clerk shall deliver said list to the commissioner for his county or corporation on or before the fifteenth day of February in each year.

(This section as amended in force on and after June 17, 1916.)

Sec. 461. (As amended by act approved February 18, 1915.) If any clerk fail to perform the duties required of him in either of the two pre-

ceding sections he shall forfeit to the Commonwealth the sum of one hundred dollars, and it shall be the duty of the judge of each circuit and corporation court wherein or before whose clerk deeds are admitted to record or wills are probated, to ascertain at the term of his court next succeeding the fifteenth of February of each year whether the clerk of such court has performed the said duties, and if it shall appear that the said clerk has failed to perform the said duties, in the manner and within the time prescribed, the judge shall issue a rule against said clerk, returnable within five days, to show cause, if any, why judgment shall not be entered against him for the penalty herein imposed.

Sec. 462. (As amended by act approved March 18, 1915.) Register of land office to furnish the Auditor of Public Accounts, State advisory board on taxation, the local board of review for county and city, and commissioners of the revenue abstracts of grants.—An abstract shall be made out by the register of the land office on or before the fifteenth day of January of each year or as soon thereafter as practicable for the Auditor of Public Accounts the State advisory board on taxation, the local board of review for each county and city, and commissioners of the revenue of each county or corporation, of all grants issued for lands therein from his office within the year ending the thirty-first day of December next preceding. The register shall transmit every such abstract, other than that for the Auditor, the State advisory board on taxation and the local board of review for each county and city, to the commissioner of the revenue for the proper county or corporation; and where, in any county, there are more commissioners than one, the register shall transmit a copy of the abstract for such county to the clerk of the circuit court for each commissioner therein. The same shall be directed to the proper courthouse and mailed within one month after the expiration of the said year; and the register shall pay the postage and receive credit therefor in his settlement with the Auditor.

Sec. 463. Persons interested may procure and deliver abstracts of grants, etc.—Any person interested may also procure, at his cost, a statement of any such grant, judgment, decree, or devise, and deliver the same to the proper commissioner.

Sec. 464. (As amended by act approved March 18, 1915.) Form of land book.—The Auditor of Public Accounts shall prescribe the form of the land book to be used by the commissioner of the revenue, and the Auditor of Public Accounts shall furnish each commissioner of the revenue with four copies of blank land books prepared in the form prescribed by him.

The Auditor of Public Accounts shall so arrange the land books that real estate owned by white persons shall be assessed with taxes and levies in one part of the book, and the real estate owned by colored persons shall be assessed with taxes and levies in another part of the book.

Tracts of land in counties shall be entered by magisterial or school districts and town lots shall be entered upon sheets provided in the land book for that purpose.

The land book on which taxes and levies are to be assessed on city lots shall be prepared so that lots owned by white persons and lots owned by colored persons will be assessed separately.

The commissioner of the revenue shall in making out the original land book and the three copies thereof, follow strictly the form prescribed by the Auditor of Public Accounts unless authorized by that officer to make changes therein.

Sec. 465. (Repealed by act approved March 18, 1915.)

Assessment of minerals, mineral lands, etc.

Sec. 437a. (As amended by act approved March 7, 1912.) The several commissioners of the revenue of this State shall, on or before the fifteenth day of May of each year, specially and separately assess at the fair market value of all mineral lands, and the improvements, fixtures and machinery

thereon, and shall enter the same on the land books of their respective districts separately from other lands charged thereon, and shall extend the taxes upon said lands, improvements, fixtures and machinery, at the rate fixed by law upon tangible property.

The commissioner, in assessing mineral lands, shall set forth upon the land book the area and the fair market value thereof, first, of such portion of each tract as is improved and under development; second, the fair market value of the improvements, fixtures and machinery upon each tract; and, third, the area and fair market value of such portion of each tract as shall not be under development.

If the surface of the land is held by one person, and the coal, iron and other minerals, mineral waters, gas or oil under the surface be held by another person, the estate therein of each, and the relative fair market value of their respective interest, shall be ascertained by the commissioner or assessor. If the surface of the land and the coal, iron and other minerals, mineral water, gas or oil under the surface be owned by the same person, the commissioner shall ascertain the fair market value of the land, exclusive of said coal, iron, other minerals, mineral waters, gas or oils; and also ascertain in addition the fair market value of the said coal, iron, other minerals, mineral waters, gas and oils, and shall assess each at such ascertained values, stating separately, however, in every case the value of the surface of the land and the value of the said coal, iron, other minerals, mineral waters, gas and oils under the surface.

The several commissioners shall, on or before the fifteenth day of May in every year, certify a copy of such assessments made in their respective districts of mineral lands and minerals rights as aforesaid to the State Corporation Commission with the name and postoffice address of each person, firm or corporation, in whose name any such lands or interest therein shall have been assessed upon the land book of his district with the amount of tax extended thereon. Upon receiving the copy aforesaid, the Corporation Commission shall examine into the justice of any such assessments, and if it shall appear to the Commission that any tract of land, or any part thereof, or the improvements, fixtures or machinery thereon, or any right or interest in the same, or any part thereof, has not been assessed at its fair market value, the said Commission shall direct the attorney for the Commonwealth for the county or corporation wherein such land or interest therein so assessed is situated or any other special attorney it may designate, to apply in the name of the Commonwealth to the circuit court of the county or corporation court of a city to have said assessment corrected, which court shall have jurisdiction for the purpose.

Any person feeling himself aggrieved by the assessment of his lands or interest therein hereunder may, at any time prior to the first day of February next succeeding, apply to the circuit court of the county or corporation court of the city in which the land lies to have said assessment corrected. Said application may be made, by filing a petition in the clerk's office of said court, setting forth the lands or mineral rights on which the assessment complained of is made, praying that said assessment may be corrected; and the said court, at its next term after filing of said petition shall hear the said cause and enter such judgment as to it shall seem proper, according to the provisions of sections 568 and 571 of the Code of Virginia, as amended and re-enacted by an act approved December 12, 1903. At the hearing of any such motion the Commonwealth may move the assessment be raised, either on the items embraced in the motion or on any other item not embraced in the motion, either on the land embraced in the motion or on other mineral lands in the name of the complainant in the county or city in which the motion is made. The Commonwealth attorney and the commissioner of the revenue who made the assessment, shall be made defendants to such petition or motion, and written notice shall be served upon them at least ten days prior to the day fixed for the hearing of such motion or petition. Continuances of the hearing of said motions or petitions

may be granted for good cause. The proceedings upon any such application shall conform to section four hundred and forty-four of the Code of Virginia, and all amendments thereof, except so far as in conflict herewith: provided, that the Commonwealth and the person whose property is assessed shall have the right to appeal from the decision of said circuit or corporation court to the Supreme Court of Appeals. The State Corporation Commission is authorized to employ for the purpose of this act, at the time in each year when assessments of lands are being made, such person, or persons, as may be necessary to make, with the commissioner of the revenue, such inquiry into the value, and such examination of the property and interests required by this act to be separately assessed, and of the improvements, fixtures and machinery thereon, as it may deem necessary. Such person, or persons, who shall be duly sworn to faithfully and honestly perform their duties, and the respective commissioners of the revenue shall confer together about such assessments and co-operate in procuring all information necessary or proper to a just assessment of such property, improvements, fixtures and machinery, and shall carefully examine all sales of mineral lands and mining rights recorded in the clerk's office of the several counties and municipalities in their respective assessment districts, and shall report the information obtained to the State Corporation Commission. The assessment shall be made jointly by the commissioner and the special assessor employed by the Corporation Commission; and in case of disagreement between the two, the question at issue shall be referred to the circuit or corporation court wherein the land is situated either in term time or vacation, after not less than ten days' notice from the mineral assessor to the commissioner of the revenue or from the commissioner of the revenue to the mineral assessor, and the clerk of the court shall summon such witnesses as required by the commissioner of the revenue, the mineral land assessor, attorney for the Commonwealth or the owner of the property in question, and the State Corporation Commission shall direct the Commonwealth's attorney, or any special attorney they may employ, to represent the interests of the Commonwealth at any such hearing. After hearing the evidence, the court will enter such order as it deems proper, but nothing contained herein shall prevent the State Corporation Commission or the owner from making a motion to correct the assessment after the land books are made up, and to appeal to the Court of Appeals, as herein provided.

The person, or persons, employed by the State Corporation Commission under this act may be required to give aid to the Commonwealth's attorney, or any special attorney that may be employed by the said Commission, in prosecuting or defending any application for a correction of any assessment under this act by obtaining and giving information of facts, names or witnesses or otherwise. Power is hereby given the State Corporation Commission to summon and compel the attendance and testimony of witnesses and the giving of information and the production of such maps, books and papers as it may deem necessary, either before it or before the assessor or commissioner of the revenue, and the person, or persons, employed by it when considering the assessment of any property hereunder.

In case any person be aggrieved at the assessment made by the commissioner and the special assessor, and take an appeal in the matter hereinbefore authorized, such appeal shall not be heard until thirty days' notice thereof be served, by the clerk of the court in which the appeal shall be heard, on the Corporation Commission.

Sec. 466. (As amended by act approved March 18, 1915.) What the table of town or city lots to contain.—In the table of town or city lots he shall enter separately each lot and shall set forth in as many separate columns as may be necessary the name of the person, his residence and estate, as in the table of tracts of land. The commissioner shall set forth in other columns the number of each lot in the town or city, with the name of the town or city, if not previously placed in the caption or heading of the table, a description where the person does not own the whole lot, of the

part which he owns, the value of the buildings on the lot, the value of the lot, including buildings, the amount of tax at the legal rate, and like notice of the source of title and explanation of alteration as in the table of tracts of land: provided, however, that the commissioner of revenue of Pulaski county, when assessing or listing for taxation the town lots in the town of Pulaski, in said county, shall in addition set forth in other columns the number of each lot in the town and the number of the section or block in which it is located.

Sec. 467. Changes to be noted in land book by commissioner.—Such changes as may happen within the county, district, or city of any commissioner shall be noted by him in his land book, and for each failure to make explanatory notes of such changes, and showing why and upon what authority such change was made, the commissioner shall forfeit not less than twenty nor more than one hundred dollars, and in addition thereto may have his pay suspended until such notes are so made.

Sec. 468. (As amended by act approved March 18, 1915.) Commissioner to enter lands appearing on register's abstracts and assess their value.—He shall enter in the said books and assess the fair market value of all lands in his county, district or city appearing by the register's abstract to have been granted. If he fail to enter any grant (mentioned in the register's abstract) on the first land book made out after the abstract shall have been received by him, he shall for such failure forfeit twenty dollars to the Commonwealth, and a like sum to the grantee, which shall be recoverable in a separate proceeding.

Sec. 469. Real estate sold for taxes to be noted on land book; when owner may redeem.—When real estate is sold to individuals for taxes, or is purchased for the Commonwealth for taxes, the commissioner shall note on his land book the number of acres sold, and to whom, but shall continue the whole tract of land upon his land book in the name of the former owner until the purchaser obtain a deed therefor, or until the owner shall redeem the same from the Commonwealth. The owner shall not be permitted to redeem the same until he shall produce evidence to the Auditor that he has paid all the taxes due upon said land which have accrued subsequent to said sale.

(For exception see act below.)

What real estate purchased by Commonwealth to be dropped from regular land book.

AN ACT to amend and re-enact an act entitled "an act to authorize the sale of lots purchased by the Commonwealth for delinquent taxes and not redeemed within four years or more, approved February 23, 1906. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That an act entitled "an act to authorize the sale of lots purchased by the Commonwealth for delinquent taxes and not redeemed within four years, approved February twenty-third, nineteen hundred and six, be amended and re-enacted so as to read as follows:

Sec. 5. Within thirty days after the sales have been completed, or at the next term of the circuit or corporation court thereafter, the treasurer shall report said sales, and shall state in his report in separate columns, the name of the said person charged with taxes on each lot, at the time of its sale to the Commonwealth, the amount required to redeem each lot, giving the amount due the State, county (including district or town) or city separately, the proportionate part of the costs of sale charged against each lot, the name of the purchaser, and the amount of his bid. In all cases where no bid is received for a lot, it shall be reported not sold for want of bidders. Said report shall have attached thereto the affidavit of the treasurer to the

correctness thereof, and that he and his deputies are in no way interested in the purchase of any lot sold by him.

A list of all lots which are reported not sold for want of bidders shall be recorded by the clerk in a book known as the "permanent delinquent tax book," which said book shall contain the same facts as the regular books of recorded delinquent land sold to the Commonwealth, and the said lots shall be designated on said book as lots purchased by the Commonwealth, and offered for sale under an act approved February twenty-third, nineteen hundred and six, and the lots contained in said list shall be dropped from the regular land books, and not again offered for sale at public auction; but shall remain on said permanent delinquent land book, and subject to purchase by application to the clerk, in accordance with the provisions of section six hundred and sixty-six of the Code of Virginia. But this act shall not apply to lots in cities of sixty thousand inhabitants or more, not to any tract or parcel of land containing over five acres.

(This act in force on and after June 17, 1916.)

Sec. 470. (As amended by act approved March 9, 1910.) Lands on list to be transferred and charged.—The lands and standing timber appearing on the lists or statements mentioned in sections four hundred and fifty-nine, four hundred and sixty, and four hundred and sixty-two, shall be transferred accordingly on the land book, and charged to the person to whom the transfer is made or the grant has issued; and when standing timber is so transferred it shall be the duty of the commissioner to apportion the assessed value of the land on which said timber is standing between the owner of the soil and the owner of the timber, and such apportionment shall remain the basis of taxation of such land and timber until the said land and timber shall be separately assessed by the assessors in the next reassessment of real estate thereafter: provided, however, that the owner of such land or timber shall be entitled to all of the remedies for the correction of any errors in such apportionment of the assessed value by the commissioner, which are provided by law for the correction of erroneous assessments by assessors.

Sec. 471. (As amended by act approved March 18, 1915.) How land divided among several owners to be assessed; how assessment corrected if owner dissatisfied.—When a tract or lot becomes the property of different owners in several parcels, the value at which the whole had been assessed shall be divided by the commissioner among the several parcels, having regard to the value of each parcel compared with that of the whole tract or lot, and the tax upon the whole shall be apportioned accordingly among the owners of the different parcels. If any person interested shall be dissatisfied with such apportionment he may apply to the commissioner to make a reassessment, and the commissioner shall make the same according to the best of his skill and judgment. Any person feeling himself aggrieved by any such reassessment may apply to the local board of review to review the commissioner's decision, which board may affirm the same or order it to be corrected.

Ten days' notice in writing shall be given to the parties in interest, or to such of them as may be in the county or corporation, before the commissioner shall proceed to make such reassessment, or before such application shall be made to the local board of review. But from the decision of such local board of review an appeal shall lie to the circuit court of the county or to the corporation or hustings court of the city, or the circuit court of the city having no corporation or hustings court.

Sec. 472. (Repealed by an act approved December 10, 1903.)

Sec. 473. Commissioners to correct mistakes in their books.—Every commissioner, in making out his land book, shall correct any mistakes made in any entry therein. But land which has been correctly charged to one person shall not afterwards be charged to another without evidence of record that such charge is proper.

Sec. 474. When owner dies, how lands to be charged: while charged to

the estate, personally liable for tax.—When the owner dies intestate, the commissioner may ascertain who are the heirs of the intestate, and charge the land to said heirs. When the owner has devised the land, the commissioner may charge the same to such persons as may be beneficially entitled thereto under the will. If, under the will, the land is to be sold, it shall continue charged to the decedent's estate until a transfer thereof. While it continues charged to the estate the personal property shall be liable for the tax on all so charged and subject to distress or other lawful process for the recovery of the same. Any assets in the hands of the personal representatives of the decedent shall be likewise liable therefor.

Sec. 475. When lands in one place are assessed in another; how error corrected.—If land lying in one district or city be erroneously assessed in another, the commissioner on whose book it is erroneously assessed shall certify the owner's name, and the quantity, description, and value of the land to the proper commissioner, who shall enter the same on his book and charge the tax thereon, and the commissioner on whose book it was erroneously entered shall strike the same therefrom upon being informed of the entry thereof by the proper commissioner.

Sec. 476. Lands lying in different districts of different counties; how assessed.—Where a tract of land containing more than two thousand acres lies partly in one county and partly in another, the quantity in the respective counties shall be estimated and entered by the commissioner of the county, or if there be more than one, by the commissioners of the districts, respectively, in which it lies; and where a tract containing two thousand acres or less lies partly in one county and partly in another, it shall be entered by the commissioner of the county, or if there be more than one, by the commissioner of the district in which the greater part thereof lies; but the entry and payment of taxes in the county where any part thereof is situated shall, for such time, be a discharge of so much of the taxes as may be so charged and paid. When new buildings and enclosures other than farm fences, are erected, of the value of one hundred dollars or more, upon that part of the land lying in the county in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 477. When lying in different districts of the same county; how assessed.—Land lying partly in one district and partly in one or more districts of the same county shall be entered by the commissioner of the district in which the greater part lies. When new buildings and enclosures, other than farm fences, are erected of the value of one hundred dollars or more, upon that part of the land lying in the district or districts in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 478. When lying in different counties, and a part is sold; how assessed.—Where land which lies partly in one county and partly in another is assessed in the county in which the greater part lies, if the owner thereof shall convey that portion (or any part thereof) lying in the county wherein the same is not assessed, the commissioner of the latter county shall enter upon his land book what is so conveyed, and certify the owner's name, and the quantity, description, and valuation thereof, to the commissioner of the county or district wherein the whole was before assessed, who shall strike the part so conveyed from his land book.

Sec. 479. (As amended by act approved March 10, 1910.) Omitted lands; how re-entered and assessed.—When the commissioner ascertains that there is any patented land in his district which has not before been entered on his land book, or, after being entered, has from any cause been omitted for one or more years, he shall make an entry thereof in the name of the owner. Any person owning or claiming any tract or part of a tract of land which has not been entered on the land book, or which if so entered has for any cause been omitted therefrom, may have the part he owns entered on the land book of the commissioner of the revenue in whose dis-

tract the land is situated, specifying the part of the said land so entered, by having the same surveyed and laid off, and a plat and description thereof returned to and recorded by the clerk of the county in which said land is situated, and such entry of the part of the tract entered shall be as valid as if the whole tract of which it is a part, had been entered, but such entry shall not prevent a sale or forfeiture of the residue of the tract for failure to cause the same to be entered, and it shall be the duty of the commissioner of revenue to ascertain the name, or names, of the owners of said residue, and enter against each owner's name, the quantity and the fair market value thereof owned by each. The commissioner of the revenue in whose district the land authorized and required by this section to be entered, is situated, shall proceed to the best of his judgment, having reference to the assessed value of contiguous lands similarly situated, to assess the fair market value of such land; and shall extend on the land which he so enters and assesses taxes, at the rate imposed by law, for each year the land was not before entered in the land book, from the year nineteen hundred, inclusive; if, however, the patent emanated after nineteen hundred, then from the date of the patent, together with lawful interest on each year's tax. Any commissioner failing to make such entry and assessment shall forfeit twenty dollars.

Sec. 480. Purchaser to be charged with tax only from date of title, as to forfeited lands west of the Alleghany mountains.—The preceding section shall not, however, be construed to subject a bona fide purchaser of such lands to the arrears of said tax, except from the date of his title thereto. Neither shall it be construed to release any lands west of the Alleghany mountains which have been forfeited, or which may be liable to forfeiture for not having been entered on the land books and charged with taxes prior to the said year eighteen hundred and thirty-two.

Sec. 481. Commissioner to assess value of any building not already assessed.—The commissioner, before making out his land book, shall assess the value of any building and enclosure not theretofore assessed, whether old or new, found to be of the value of one hundred dollars and upwards. The value thereof shall be added to the value at which the land was before charged.

Sec. 482. How new buildings assessed.—New buildings shall be assessed, whether entirely finished or not, at their actual value at the time of assessment.

Sec. 483. Repairs and additions.—Any building and enclosure, as aforesaid, which may have been increased in value to one hundred dollars or upwards, by repairs or additions thereto, shall be assessed in the same manner as if they were new.

Sec. 484. (As amended by act approved March 14, 1912.) Building when injured or destroyed, their value to be reduced; timber cut from land.—When from natural decay, or other causes, any building and enclosure, as aforesaid, which have been assessed, shall be either wholly destroyed or reduced in value below one hundred dollars, the commissioners shall deduct from the charge against the owner the value at which such building and enclosure may have been assessed; and if the value of the building has been impaired by violence to the extent of one hundred dollars and upwards, the commissioner shall assess the said building in its present condition and reduce the charge for the same to the amount so assessed; and when any timber lands heretofore assessed, and the owner of the land is the owner of the timber, is reduced in value to the extent of two hundred dollars and upwards, by the removal of the timber therefrom, the commissioner shall assess the said land in its present condition and reduce the charge for the same amount so assessed.

Sec. 485. How machinery in mining and manufacturing establishments assessed.—The commissioner, in assessing the value of machinery and other fixtures to real estate, in mining, manufacturing, or similar establishments, shall ascertain the value of all such machinery and fixtures attached thereto,

and include the aggregate value thereof as improvements on real estate in the same manner and to the same effect as in the case of buildings and enclosures added to real estate, under the provisions of this chapter; provided, however, that if the machinery and other fixtures aforesaid shall be the property of one person, and the real estate in or upon which the said machinery and fixtures shall be used be the property of another, the said machinery and fixtures shall be assessed and taxed against the owner thereof as personal property, and so listed by the commissioner. For any failure on the part of the commissioner to comply with this or any of the four preceding sections he shall forfeit fifty dollars for each failure.

Sec. 486. (As amended by act approved March 18, 1916.) The commissioner of the revenue each year after completing his original land book and making the three copies required by law shall, on or before June first, lay the original book and the copies before the local board of review of his county or city and the local board of review shall as promptly as possible proceed to review said books to see if the commissioner has made the transfers required by law; proper additions for new buildings and improvements to buildings; has made deductions for buildings destroyed; has followed the valuations fixed by the assessor of lands, except where changed by order of the local board or the court within the time prescribed by law; that there has been no duplicate assessments and that no real estate is omitted which should have been entered on the books; and that the books are in good clerical order and properly made out; and if the commissioner has failed to comply with the law in any of these matters the local board of review shall call upon him to appear before the board and immediately, in their presence, correct the books according to their directions; and when the commissioner has done this the chairman of the local board of review shall certify under oath upon the books that the books have been examined and found correct (or have been examined and not being found correct have been corrected). The books shall then be delivered to the commissioner of the revenue to be disposed of as required by law.

On each book the commissioner of the revenue shall make and subscribe an oath to the following effect: "I, A. B., commissioner of the revenue, district number for the county (or corporation) of, do swear, that in making out this book, I have, to the best of my knowledge and ability, complied with the laws prescribing the duties of commissioner of the revenue, and that I have faithfully discharged the duties required of me in making the transfers required by law in assessing new entries of real estate and improvements upon tracts of land and lots, and injuries to buildings thereon, and have followed the valuations fixed by the assessor of lands except where changed by order of the local board of review, or the court; and that I have made no duplicate assessments, and no real estate is omitted which should have been entered in the books, and have made corrections in said books as required by law. So help me God.

Given under my hand this day of, nineteen hundred and

.....
Commissioner.

"Sworn to and subscribed before me, a justice (or other person authorized to administer oaths) for the county (or corporation) of on the day of, nineteen hundred and"

(This section as amended in force on and after June 17, 1916.)

Sec. 487. (As amended by act approved March 18, 1915.) Personal property book, form of and what to be entered therein.—The auditor of public accounts shall prescribe the form of the personal property book to be used by the commissioner of the revenue, and the auditor of public accounts shall furnish each commissioner of the revenue with

four copies of blank personal property books prepared in the form prescribed by him.

The auditor of public accounts shall so arrange the personal property book that personal property owned by white persons shall be assessed with taxes and levies in one part of the book, and personal property owned by colored persons shall be assessed with taxes and levies in another part of the book.

The commissioner of the revenue shall, in making out the original personal property book and the three copies thereof, follow strictly the form prescribed by the auditor of public accounts, unless authorized by that officer to make changes therein.

Upon the personal property book shall be entered the name of each male person, twenty-one years of age or over, not pensioned by this State for military services, and a State poll tax of one dollar and fifty cents shall be assessed thereon against each such male person; all taxable tangible and intangible personal property, all taxable money, all taxable income which the law requires the commissioner of the revenue of each district, county or city to assess. There shall also be entered on the personal property book State taxes and local levies imposed by law on tangible and intangible personal property, money and income. Any property not assessable on the personal property book with State taxes, because the State has provided otherwise for its assessment, shall not be entered on the personal property book, notwithstanding localities have the right to assess any such property with local levies.

Sec. 488. What personal property is exempt from taxation.—The following personal property and no other shall be exempt from taxation, State and local:

(a) Property directly or indirectly owned by the State, however held, and property lawfully owned and held by the counties, cities, and towns, or school districts, used wholly and exclusively for county, city, town or public school purposes, and obligations issued by the State since the fourteenth day of February, eighteen hundred and eighty-two, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(c) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(d) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(e) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such associations.

(f) Personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

Sec. 489. (As amended by act approved March 18, 1915.) Construction of the revenue laws.—In the construction of the laws for the assessment and collection of taxes, the rules of construction prescribed in chapter two of the Code of Virginia shall be observed, unless such construction would be inconsistent with the manifest intent of the legislature; and, in addition to the rules of construction therein prescribed, the word "money" shall be construed to mean bullion, gold, silver and copper and other coins, and all notes made currency by the laws of the United States government; also a deposit or deposits with any bank or other corporation, or firm, or person, or in the possession or under the control of the owner, whether such money be actually in or out of this State and belonging to a citizen of this State. The word "credits" shall be construed to mean all solvent debts, claims or demands owing or coming to any person, whether the evidence of such debts, claims or demands be in writing or not, and shall be construed to embrace all moneys and credits constituting capital employed in business in or out of this State by himself, his agent, or other person for him, to his credit with a bank, firm or person.

The word "capital" shall be construed to mean moneys and credits actively used and employed in carrying on any trade or business; materials, goods, wares and merchandise on hand, and all solvent bonds, demands or claims made or contracted in the course of business during the preceding year (but not including any moneys on hand received from loans made for a period of not more than four months, which shall be owing and shall have been actually contracted for the necessary conduct of such business) shall be held to be capital in such trade or business, and shall not be taxed otherwise than as capital; but real estate shall not be listed as such capital, but shall be assessed and taxed as real estate.

Note: The above definition of capital is superseded by the provisions of an act of the General Assembly of Virginia, approved March 20, 1916, (the latest act on the subject) entitled an act to amend and reenact sections 8 and 9 of an act entitled an act to raise revenue, etc., etc., by which act capital as used in the tax laws is defined. Sections 8 and 9 of the tax laws are printed ante in this book.

Sec. 490. When commissioners begin to take lists of persons and property.—Each commissioner shall begin annually, on the first day of February, unless otherwise directed by the auditor, to discharge the duties prescribed by the following section:

Sec. 491. (As amended by act approved March 18, 1915.) What persons and property to be listed for taxation; how beginners in business assessed; taxpayers to give in lists and make oath thereto; how assessment made when a person refuses to furnish lists.—The commissioner shall ascertain and assess all the personal property not exempt from taxation, and all subjects of taxation in his county, district or city on the said first day of February in each year, except as otherwise provided by law, and also all male persons of full age and of sound mind residing therein, except those pensioned by this State for military service; and herein shall be included all persons and property removed from one county, district or city to another between the first day of February and the day on which the commissioner may deliver his books to the officer charged with the collection of taxes; but persons or property assessed in one county, district or city shall not be assessed in any other for that year; provided, that any person beginning any trade or business

after the first day of February of any year shall be assessed from the date of beginning upon the capital used or intended to be used by him in carrying on such trade or business, the same to be ascertained as hereinafter provided, and the tax thereon shall bear such proportion to the whole annual tax as the space of time between the assessment of the same and the first day of February bears to a full year; provided, further, that the money invested in said business shall not be twice taxed as capital for the same year in the same county or city. It shall be his duty to call on every person in his county, district or city to furnish a list of such property, moneys, credits or other subjects of taxation as required by law, and the value thereof. Upon neglect or refusal to give such list, the commissioner, in order to obtain the same, may apply to any officer of this State, or to any officer or agent of a company or firm, or to any person having knowledge thereof or interested therein, to furnish any information such person may have relating thereto. It shall be the duty of the commissioner, in all cases, to administer an oath to any such person to make true answers to such questions as he may ask in relation to any matter about which he is authorized to inquire; and if the same be the person assessed with taxes on the property, the oath shall be as prescribed in section four hundred and ninety-four. A commissioner failing to administer the oath required shall forfeit fifty dollars.

Sec. 492. By whom property is to be listed; to whom taxed.—If property be owned by a person *sui juris*, it shall be listed by and taxed to him. If property be owned by a minor, it shall be listed by and taxed to his guardian or trustee, if any he has; if he has no guardian or trustee, it shall be listed by and taxed to his father, if any he has; if he has no father, then it shall be listed by and taxed to his mother, if any he has; and if he has neither guardian or trustee, father nor mother, it shall be listed by and taxed to the person in possession. If the property is the separate property of a person over twenty-one years of age or a married woman, it shall be listed by and taxed to the trustee, if any they have; and if they have no trustee, it shall be listed by and taxed to themselves. In either case it shall be listed and taxed in the county or corporation where they reside; but if they be non-residents of Virginia the said property shall be listed and taxed in the county or corporation wherein such trustee resides. If the property be the estate of a deceased person, it shall be listed by the personal representative or person in possession and taxed to the estate of such deceased person. If the property be owned by an idiot or lunatic, it shall be listed by and taxed to his committee, if any; if none has been appointed, then such property shall be listed by and taxed to the person in possession. If the property is held in trust for the benefit of another, it shall be listed by and taxed to the trustee in the county of his residence (except as hereinbefore provided): provided, that all farming implements, live stock, and other personal property on a farm shall be listed and taxed in the county where such farm is located, and not elsewhere. If the property belong to a company or firm, it shall be listed by and taxed to the company or firm. If the property belong to a corporation, which property is not otherwise taxed, it shall be listed to the corporation by the principal accounting officer and at the principal place of business of such corporation; but if not so listed, it shall be listed and taxed in the place where the property is. If the property consists of money, bonds, or other evidences of debt under the control or in the possession of a receiver or a commissioner, it shall be listed by and taxed to such receiver or commissioner, and the clerk of each court shall furnish the commissioner of the revenue with all bonds and funds held by the commissioners or receivers under the authority of the court. If the property consist of money or other thing deposited to the credit of any suit and not in the hands of a receiver, it shall be listed by and taxed to the clerk of the court in which the suit is, and such clerk shall, upon the order of his

court, made in term or vacation, withdraw from such deposit the amount of such tax; provided, that funds, credits, or estate in the hands of receiver of a court, or deposited to the credit of a suit, to await adjudication and disbursement upon debts reported in suits or proceedings pending in such court, shall not be listed for taxation. If the property consists of money, bonds, stock, or other evidences of public or private debts in any county or city other than that of his residence or State other than Virginia, it shall be listed by and taxed to the owner thereof; and it shall be the duty of the respective examiners of records of the said judicial circuits, where the respective fiduciaries are appointed or qualified, to report to the respective commissioners of the revenue of the counties or corporation in which said property is liable for taxation, all property held by said fiduciaries to be taxed as provided by law. If the property be listed by and taxed to any person other than the owner, it shall not be delivered to the owner until the taxes thereon are paid or indemnity given to the person in possession for the payment thereof.

Sec. 492-a. To whom notes, bonds and other evidences of debt subject to order of court, etc., to be taxed.—All notes, bonds, or other evidences of debt held subject to the order of any court or receiver or commissioner of said court, whether executed for the purchase price of real or personal property, shall be taxed to the clerk of said court or to receiver or commissioner, as the same may be so held or be payable, and shall be exempted from taxation in the name of parties beneficially interested therein.

Sec. 492-b. (As amended by act approved February 28, 1910.) Collection of taxes and levies, funds, securities, moneys and other property under control of fiduciaries and courts.—No decree or order shall be entered by any court of the Commonwealth directing the payment, distribution or other distribution of any funds, securities, moneys, or other property under its control or under the control or in the hands of any receiver, commissioner or other officer of the court or any executor, administrator, trustee or other fiduciary unless it be made to appear to such court that all taxes and levies upon such funds, securities, moneys, or other property have been paid, or unless the payment thereof be provided for in such decree or order, and no commissioner, executor, administrator, trustee or other fiduciary, receiver, trustee, or bank, or other person, or corporation shall pay out any funds in hand under the order of any court unless a receipt for the taxes is produced showing said taxes have been paid, or unless such order shall so state. And no commissioner of accounts or assistant commissioner of accounts shall, under section twenty-six hundred and ninety-seven of the Code, file any report of an account of the transactions of any executor, administrator, trustee, receiver or other fiduciary until it shall be made to appear to said commissioner that all taxes, whether State, municipal or county, assessed and chargeable upon property in the hands of the person for whom such account is settled, belonging to estate concerned in such settlement, have been paid, or unless such account shall show that there remains in the hands of such person sufficient sums, over and above the charges of administration, to pay all taxes charged against such person in his capacity as executor, administrator, trustee, receiver or other fiduciary.

Examiner of records.

AN ACT to amend and re-enact an act entitled an act to provide for a method for a better assessment of personal property under the control of fiduciaries, and the several courts of the Commonwealth, approved March 4, 1896. Approved March 3, 1898.

1. Be it enacted by the General Assembly of Virginia, That the act of the General Assembly of Virginia, entitled an act to provide for a

method for the better assessment of personal property under the control of fiduciaries and the several courts of the Commonwealth, approved March fourth, eighteen hundred and ninety-six, be amended and re-enacted so as to read as follows:

Sec. 2. (As amended by act approved March 22, 1916.) On or before the first day of May, nineteen hundred and sixteen, and every two years thereafter, the State advisory board on taxation shall appoint an examiner of records for each judicial circuit of this State, for a term of years, who shall be a resident in the circuit for which he is appointed and who shall be removable by said board at pleasure and his successor appointed for the unexpired term; provided, however, if any or all of the present examiners of records are acceptable to the said advisory board on taxation the board shall by resolution so declare in which event any of said officers declared to be acceptable shall remain in office for a term of four years from the first day of May, nineteen hundred and sixteen, but shall be subject to removal by the said board as above set out. It shall be his duty annually to examine all causes pending in the courts of his circuit and the records thereof and ascertain and report all money, bonds, notes, stocks, shares of stocks, capital, capital stock, choses in action, other evidences of debt, and all and every other species of personal property and income subject to taxation under the control of the courts in his circuit or held by any person, bank, or corporation subject to the order of such courts or in the hands of or under the control of receivers, commissioners, and fiduciaries appointed by such courts or appointed by any deed or will, and shall perform such other duties as may be required of him by law. Such examiner of records before entering upon the discharge of his duties under this act shall qualify before some court of record in his circuit and enter into and acknowledge a bond in the penalty of five thousand dollars conditioned for the faithful discharge of such duties, and conditioned also for making good to the Commonwealth of all over-payments of commissions to said examiner as provided in section six of this act, and payable to the Commonwealth of Virginia, and with some solvent person or persons approved by the court appointing him as surety or sureties.

The terms of the examiners of records heretofore appointed by the several circuit courts of the Commonwealth shall expire upon the thirtieth day of May, nineteen hundred and sixteen, or as soon thereafter as their successors have been appointed and qualified; except that the terms of examiners of records declared acceptable by the board, as above provided, shall end on the first day of May, nineteen hundred and twenty, unless sooner removed by said board.

(This section as amended in force on and after June 17, 1916.)

3. As soon as such examiner of records shall have qualified, he shall proceed to examine, and annually thereafter shall examine, the papers in all pending causes in said courts in his circuit, and the records of such courts, and ascertain what money, bonds, notes, stock, shares of stock, capital, capital stock, choses in action, other evidences of debt, and other species of personal property and income, subject to taxation, or held by any receiver, commissioner, or fiduciary, or are under the control of said courts, or are held by any person, bank, or corporation, subject to the order of such courts; and as soon as such examination is made he shall forthwith make a report thereof to the commissioner of the revenue of the county, city or town for which such examination is made, or in which said property is taxable, as provided by law, in such forms as shall be prescribed by the auditor of public accounts; and thereupon such commissioner of the revenue shall enter upon his personal property books the names of the persons mentioned in said report, and the aggregate amount of property chargeable to each of them as stated in said report, and extend the taxes on such property as in the case of other persons and property entered on said books.

If any person consider himself aggrieved by said report or extension of taxes, such person may apply for correction of such taxes under the provisions of section five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, providing for the correction of erroneous assessment of taxes. No order made in favor of the applicant shall have any validity unless it is stated therein that the attorney for the Commonwealth defended the application for such correction, and that the commissioner of the revenue and the examiner of records were examined as witnesses touching the application, and the facts proved be certified in the order.

4. Any bank, banking-house, corporation or person holding money or evidences of debt, or personal property of any kind, under the control of any court, or to the credit of any cause pending in said court, or to the credit of any receiver, commissioner or fiduciary, shall, upon application, furnish the examiner of records with a statement or list thereof, and any bank, banking-house, corporation or person refusing such statement or list, or failing to furnish the same, shall be liable to a fine of not less than ten dollars nor more than twenty-five dollars for each day's failure to furnish the same after five days' notice to do so.

5. The examiner, in addition to the duties hereinbefore provided for, shall perform and discharge all of the duties imposed upon the examiner of records, under the act entitled "an act to impose additional duties upon the examiner of records of the several judicial circuits with reference to ships, tugboats, barges, boats, and other water craft," approved February the eleventh, eighteen hundred and ninety-eight.

Sec. 6. (As amended by act approved March 22, 1916.) The examiner shall be entitled to receive as compensation for his services under this act, to be paid in the same manner as the compensation now paid to the commissioners of revenue one-tenth of one per centum for the first million dollars of aggregate amount of property assessed under this act, and one-thirtieth of one per centum on the next four million dollars, and one-fiftieth of one per centum, on all in excess of five million dollars; provided, that the commission on money shall only be one-fiftieth of one per centum; provided, that the said examiner of records shall refund and pay into the treasury the compensation paid him on all property hereafter reported by him that shall be relieved of taxes erroneously assessed thereon.

(This section as amended in force on and after June 17, 1916).

7. (As amended by act approved March 14, 1912.) That all executors, administrators, trustees, and all other representatives distributing estates within twelve months of their qualification, shall be liable for the taxes on the full amount of such estates for the year commencing February first following their qualification, and they shall retain the same out of the estates and the estates so distributed shall be exempt from taxation in the names of the parties beneficially interested therein.

Examiner of records.

AN ACT to amend and re-enact an act approved February 11, 1898, entitled an act to impose additional duties upon the examiner of records of the several judicial circuits, with reference to ships, tugboats, barges, or other water craft. Approved March 7, 1900.

1. Be it enacted by the General Assembly of Virginia, That an act of the General Assembly of Virginia entitled an act to impose additional duties upon the examiners of records of the several judicial circuits, with reference to ships, tug-boats, barges, boats, or other water craft, approved February eleventh, eighteen hundred and ninety-eight, be amended and re-enacted so as to read as follows:

Sec. 1. The examiner of records, in addition to the duties now im-

posed by law under an act approved March the fourth, eighteen hundred and ninety-six, shall annually examine the records, both State and Federal, within their respective circuits with a view of ascertaining and reporting for taxation the value of all ships, tug-boats, barges, boats and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and other like floating property over five tons burden, owned by other than express, steamship, and steamboat companies, or shall ascertain the value of such property from any other source accessible to them.

Sec. 2. As soon as such examination and valuation is made, he shall make report thereof to the commissioner of the revenue of the county or corporation for which such examination is made, in such form as shall be prescribed by the auditor of public accounts, and thereupon such commissioner of the revenue shall enter upon his personal property books, in the names of the respective owners, the valuation so reported of such ships, tug-boats, barges, boats, and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and all other floating property over five tons burden owned by others than express, steamship, or steamboat companies, and assess thereon as if such property had been listed by the individual owners, firms, or corporations. The examiner of records shall have authority to summon before him such owners, firms, or corporations, or their agents, and require them to answer under oath any question touching the ownership or valuation of such property, and should such owner, firm, corporation, or agent refuse to furnish the information requested, such owner, firm, corporation, or agent shall be liable to a fine of not less than ten dollars nor more than one hundred dollars to be recovered as other fines due the Commonwealth.

Sec. 3. (As amended by an act approved April 2, 1902.) If any person, firm or corporation consider himself aggrieved by such assessment or valuation, the same may be corrected under the provisions of sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, and the examiner of records shall be duly summoned as a witness in the case, and no order shall be valid unless it is stated in such order that said examiner was first duly summoned as a witness to be examined touching said application; provided, however, said erroneous assessments has been caused by negligence of said examiner, he shall pay the cost of the application to be exonerated from such erroneous assessment.

4. This act shall be in force from its passage.

Other duties of examiners of records.

For information as to duty required of examiners of records in making examination of reports of purchases by merchants and in making examination of returns by taxpayers of assessments of intangible personal property, income and money, and of their work in connection with local boards of review, see ante in this book, act approved March 17, 1916, creating State tax board and local boards of review.

Certain cities declared to be in certain judicial circuits.

AN ACT to declare certain cities to be parts of the 8th, 15th, 17th, 18th, 20th and 23rd judicial circuits for certain purposes. Approved March 18, 1915.

Be it enacted by the General Assembly of Virginia, That for the purpose of performing the duties imposed by law upon the examiners of record, the following named cities shall be deemed part of the judicial circuit in which they are located, to-wit:

The city of Charlottesville is hereby declared to be a part of the eighth judicial circuit.

The city of Fredericksburg is hereby declared to be a part of the fifteenth judicial circuit.

The city of Winchester is hereby declared to be a part of the seventeenth judicial circuit.

The cities of Staunton and Buena Vista are hereby declared to be a part of the eighteenth judicial circuit.

The city of Radford is hereby declared to be a part of the twentieth judicial circuit.

The city of Bristol is hereby declared to be a part of the twenty-third judicial circuit.

Sec. 493. (Repealed by act approved February 24, 1898).

Sec. 494. (As amended by act approved March 18, 1915.) Commissioners to apply to taxpayers to answer interrogatories; oath thereto.—The commissioner, or his duly qualified deputy, shall, on personal application to each person, firm and corporation, residing, doing business or having an office in his district, obtain answers to interrogatories prepared by the auditor of public accounts respecting tangible and intangible property, money or income, and the auditor of public accounts is authorized to prepare separate forms of interrogatories with respect to each of these subjects of taxation if, in his judgment, he thinks proper so to do, and it shall be the duty of each person, firm or corporation to make, under oath, true, full, perfect and correct answers to each and all of said interrogatories, and the oath upon each of said interrogatories shall be in the form prescribed by the auditor of public accounts, or as provided by law.

And, if necessary, in order to obtain such answers, the commissioner of the revenue, or his duly qualified deputy, shall apply in person at least once to such person, firm or corporation, and if such answers are not obtained it shall thereafter be the duty of the taxpayer to seek the commissioner, and, upon failure to render such answers for a period of thirty days, the commissioner, or his duly qualified deputy, shall, upon the best information obtainable, assess the fair market value upon all the property, money and income of each and every taxpayer who has failed to answer the interrogatories.

The oath shall be taken before the commissioner of the revenue or his duly qualified deputy, or some other person authorized to administer oaths, and it shall be signed by the taxpayer, or by his duly authorized agent, and where a person answers the interrogatories as such agent, he shall make and sign the oath as if he were acting for himself.

In case of a firm, the oath shall be taken and interrogatories answered by some one or more members of the firm, and in case of a corporation, the oath shall be taken and interrogatories answered by some officer or agent of the corporation. The interrogatories shall be, by the commissioner, or one of his duly qualified deputies, laid before the local board of review for examination, investigation, review and correction, as provided by law.

Sec. 495. With whom form left in absence of taxpayer, to whom returned; if not returned, how list made out.—If any person be absent from his residence at the time the commissioner calls (and there be no one on the premises authorized to act for such person), the commissioner may leave, or cause to be left for such person, at his residence, with some member of his family over the age of sixteen years, or if there be no such person on the premises, may otherwise cause to be delivered to such person proper forms, to enable him to make out the statements aforesaid, verified by affidavit as hereinbefore required, and deliver the same to the commissioner, or deposit them with the clerk of the county or corporation court, as required by the preceding section. And if any person fail to return the form left with him by the commissioner properly made out,

before the making out of his books, the commissioner shall proceed to make out such person's list from the best information he can obtain.

Sec. 496. (As amended by act approved March 18, 1916.) Commissioner to assess valuation of property, income and money.—The commissioner, or any one of his duly qualified deputies, shall, upon his own view, or upon such information he may obtain or possess, assess the fair market value of all property, money and income shown by the answers to the interrogatories to be owned by the taxpayer, and in the event the taxpayer has not answered the interrogatory, the commissioner, or his duly qualified deputy, shall, from the best information he can obtain, enter upon the interrogatory the fair market value of the property, money and income owned by the taxpayer, and make assessments thereof after the values have been ascertained and certified to him in the manner provided for in section four hundred and fifty of the Code of Virginia.

(This section as amended in force on and after June 17, 1916).

Sec. 497. (As amended by act approved March 18, 1915.) Penalty of taxpayer for refusing to answer interrogatories and swear thereo.—If any person subject to taxation on personal property, money or income, and who is required to furnish answers to interrogatories, fail or refuse, upon application, to make such answers and to take an oath to the truth and fairness thereof, he shall forfeit not less than thirty nor more than one thousand dollars for each failure.

Sec. 498. (As amended by act approved March 18, 1915.) Taxpayer fined if he refuses to exhibit property; commissioner if he takes answers not sworn to.—If any person refuse to exhibit to the commissioner or to his duly qualified deputies any property mentioned in the answers to the interrogatories or required by this chapter to be taxed in order that a fair market valuation thereof may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars. No commissioner or any one of his deputies shall receive any answers as a sufficient return of personal property unless the same be sworn to according to law, under a penalty of five hundred dollars.

And upon complaint to the judge of the circuit court of a county or corporation or hustings court of a city, or if there be no corporation or hustings court, then to the judge of the circuit court of the city, supported by the sworn affidavit of two or more reputable taxpayers, or upon complaint, in writing by the local board of review, should it appear to the satisfaction of the court that the commissioner of the revenue of such county or corporation, or any of his deputies, has not complied with the requirements of this and the four preceding sections of this act, or any of them, the judge shall forthwith remove such delinquent commissioner or deputy, and appoint his successor.

Sec. 499. (Repealed May 9, 1903.)

Sec. 500. (Repealed May 9, 1903.)

Sec. 501. (Repealed May 9, 1903.)

Sec. 502. (Repealed March 18, 1915.)

Sec. 503. (As amended by act approved March 18, 1915.) Proceedings against such person rendering false lists.—If any person knowingly render a false list of personal property, choses in action, moneys, credits, capital, income, salary, or other subject of taxation, and swear to such list, it shall be the duty of the attorney for the Commonwealth, upon his own knowledge, or upon information furnished him by any revenue officer of the State, or by any local board of review, examiner of records, or other person under oath, to file a petition in the circuit court of the county or corporation court of the city wherein the list was taken, setting forth the total or partial omissions in his list of subjects of taxation, or the false values annexed to any of said subjects, and asking the court to summon the person or persons giving the list to answer the petition. Upon the summons being duly executed, the court shall impanel a jury to try the allegations of the petition; and if a

verdict be rendered establishing a false list, the court shall render judgment against the accused for double the amount of taxes imposed upon the property so omitted, together with the costs of the proceedings, including a fee of five dollars to the Commonwealth's attorney; and the court shall, moreover, direct the treasurer of the county or city, upon ten days' notice, to sell for cash the said property, or so much thereof as may be necessary to satisfy the judgment aforesaid, with a commission to said treasurer of five per centum upon the amount thereof; and it shall be the duty of said treasurer to make report of the sale to the court, and within twenty days from such sale to pay the taxes so collected into the treasury of the State and to pay the costs to the persons respectively entitled thereto; and any Commonwealth's attorney failing to perform the duties required of him by this section shall be fined not exceeding one hundred dollars. The clerk shall transmit a copy of the report to the auditor of public accounts, who shall charge the treasurer with the amount shown thereby to be due the Commonwealth.

Sec. 504. (As amended by act approved March 18, 1915.) Personal property book; form, etc.—The auditor of public accounts shall prescribe the form of the personal property book to be used by the commissioners of the revenue; and the auditor of public accounts shall furnish each commissioner of the revenue with such books as he may deem necessary in the form so prescribed by him.

The auditor of public accounts shall so arrange the personal property books that personal property, money and income owned by or assessed to white persons shall be entered in one part of the book, or in a separate book, and that of colored persons in another part of such book, or in a separate book.

Said books shall be in the form prescribed by the auditor of public accounts, and so arranged that the commissioner may set forth in as many separate columns as may be necessary to show the persons chargeable with taxes, alphabetically arranged, with reference to the first letters of each name, giving in full the first given name of each taxpayer; and where there are two or more persons of the same family name, he shall use some distinguishing sign by which the taxpayer may be identified, the several subjects of taxation, and the value of each; and in a separate column opposite to the name of the persons chargeable with taxes, as aforesaid, show the aggregate amount of taxes on all subjects with which he has been listed. The taxable subjects shall be classified by schedule or otherwise, as the General Assembly may from time to time prescribe in the acts imposing taxes for public purposes. Any commissioner failing to comply with this section shall forfeit one hundred dollars.

Sec. 505. Commissioners to add up columns of both land and property books.—The commissioner shall add up the columns of figures on each page, so as to show at the bottom of each the total aggregate of each column, and the number of persons and articles subject to taxation, with the amount of the taxes and levies due on everything contained in such page; and at the end of each book he shall enter the sums from the bottoms of the respective pages, by reference thereto, so as to present at one view the various species and total number of the subjects of taxation within his county, district or city, and the entire amount of revenue arising therefrom.

Sec. 506. Deduction from compensation for extending less than proper tax.—If the commissioner shall either in his land book or book for personal property, charge or extend in any case a less tax than the law requires, the auditor of public accounts shall deduct the amount omitted to be charged or extended from the compensation of the commissioner.

Sec. 507. If books for preceding year not made out, how supplied.—If, in consequence of there being no commissioner of the revenue for the

next preceding year, or from any other cause, no book was made out of the land tax, or the tax on personal property for that year, the commissioner of the revenue for such county, district or city shall proceed to make out books for the year according to the rate of tax which then existed, as well as books for the current year. The like proceedings shall be had with and under the books of the year next preceding as with those of the current year, and the sums therein charged shall be collected and accounted for in like manner.

Capitation taxes omitted and of persons becoming of age, how assessed and paid.

AN ACT to provide for the assessment and payment of omitted capitation taxes and of capitation taxes of persons who become of age after the first of February in any year, and to repeal chapter 342 of Acts of Assembly of 1902-3-4, entitled "an act to prescribe the manner in which a duly registered voter who has not been assessed with his State capitation tax may pay same, and to prescribe penalties for failure on the part of clerks and treasurers to observe the provisions of this act," and to repeal chapter 26 of Acts of Assembly, 1906, entitled "an act authorizing and directing the auditor of public accounts to accept from the county and city treasurers of the Commonwealth all money collected by such treasurers as poll taxes under orders of courts since the first day of July, 1903. Approved March 18, 1910.

1. Be it enacted by the General Assembly of Virginia, That any person assessable with capitation taxes for any year or years, who has not been assessed therewith, and any person who will be assessable with such taxes for the ensuing year by reason of his becoming of age after the first of February in any year, may apply to the commissioner of the revenue for the district of the county or for the city in which he resides and have himself assessed with such omitted capitation taxes, or with such capitation taxes as shall become assessable against him for the ensuing year by reason of his becoming of age after the first of February in any year, and it shall be the duty of the commissioner of the revenue to assess such person with such omitted capitation taxes, or with such capitation taxes as will become assessable against him for the ensuing year by reason of his becoming of age after the first of February in any year, and to give to such person a certificate of such assessment and thereupon the treasurer of the county or city in which the person so assessed resides shall receive from such person the capitation taxes set out in such certificate.

2. The commissioner of the revenue making the assessments provided for in this act shall keep a record thereof and report to the auditor of public accounts on the first day of January and July of each year a list of such assessments made by him during the preceding six months. The county and city treasurers receiving the taxes assessed under this act shall pay the same into the treasury on or before the tenth of January and July of each year and shall furnish the auditor of public accounts with a list of the taxes received by them under this act. The auditor of public accounts shall charge the treasurer with the amount of the assessments reported by the commissioners of the revenue, and shall require the treasurer to account for the amount of such assessments received by him, and shall credit him with so much of said assessments as he shall state, under oath, in his report were not received by him.

3. Chapter three hundred and forty-two of the Acts of Assembly of nineteen hundred and two-three-four, entitled, "an act to prescribe the manner in which a duly registered voter who has not been assessed with his capitation tax may pay the same to prescribe penalties for failure on

the part of the clerks and treasurers to observe the provisions of this act," and chapter twenty-six of the Acts of Assembly of nineteen hundred and six, entitled "an act authorizing and directing the auditor of public accounts to accept from the county and city treasurers of the Commonwealth all money collected by such treasurers as poll taxes under orders of the courts since the first day of July, nineteen hundred and three," be, and the same are, hereby repealed.

4. All acts and parts of acts inconsistent with this act are hereby repealed.

5. This act shall be in force on and after the first day of July, nineteen hundred and ten.

Sec. 508. (As amended by act approved March 22, 1916.) Omitted taxes, levies, etc.; how assessed.—If the commissioner of the revenue, examiner of records, or other assessing officer, commission or board, designated by law to assess persons, property (real, personal and mixed), taxes, levies, et cetera, ascertain that any person, or any real or personal property, or income, or salary, or license tax has not been assessed for taxation for any year by the State, county, district, city or town, or that the same has been assessed at less than the law required, for any year, or that the taxes, levies, et cetera, thereon, for any cause, have not been realized, it shall be the duty of the commissioner of the revenue, examiner of records, or other assessing officer, to list the same, and assess persons, property (real, personal and mixed), and levies at the rate prescribed for that year, adding thereto interest at the rate of six per centum per annum.

Provided, however—

(1) That all assessments of intangible personal property, money and incomes for State taxes prior to the year 1903 shall be conclusively presumed to be full, true and correct.

(2) No municipal, county or district tax shall be levied or collected on any assessment of intangible personal property, money or incomes for taxes alleged to have been omitted from the assessments for the years prior to 1912.

(3) When omitted intangible personal property, money and incomes are voluntarily reported on oath to the examiner of records, on or before August 1, 1916, on forms prescribed by the Auditor of Public Accounts, and such reports are found correct and the tax thereon paid before November 1, 1916, or where said omitted property, money or incomes have already been assessed and shall have been paid before said date, then the taxes paid on such property, money or incomes shall not be subject to interest or penalty; but nothing herein shall be construed to postpone the power of the proper officers to use the remedies provided for by law for the collection of omitted taxes assessed prior to December 1, 1915, for the period and within the limitation prescribed above.

(4) Within the periods prescribed in this provision the examiner of records, the local boards of review, and the county and city treasurers are hereby authorized unless the assessment on intangible personal property, money and income for omitted taxes have already been made to use the same methods of ascertaining and reporting property for assessment and for the assessment and collection of all omitted taxes on intangible personal property, money and incomes as are authorized to be used for the assessment and collection of current taxes and shall receive the commissions allowed by law.

Where the return is voluntarily reported on oath to the examiner of records on forms prescribed by the Auditor of Public Accounts, the examiner of records shall receive one-half of said compensation.

(5) In assessing under this act omitted capital of manufacturers, capital shall be defined to be net capital, to wit, gross assets less liabilities.

6. All State taxes hereafter assessed and collected under this act are hereby appropriated to the public free schools of the primary and grammar grades, except the State taxes hereafter assessed and collected for pen-

sions; provided, however, that not more than two hundred and fifty thousand dollars shall be paid for the appropriation year ending February 28, 1917, and not more than two hundred and fifty thousand dollars shall be paid for the appropriation year ending February 28, 1918.

7. In the case of omitted taxes, wherever the taxpayer has made full disclosures of his taxable property (real estate, tangible or intangible personal property, money or income), and in cases of tangible and intangible personal property, money and income, as enumerated on his returns the items thereof, and there has been an assessment made in good faith by the tax officer, although made under misapprehension of the law, such assessment as to the valuation of such property shall be final; but in cases in which there has not been a full disclosure and enumeration of his tangible and intangible personal property, income and money, whether intentional or otherwise, such assessment shall not be considered final, but in contested cases the burden shall be upon the taxpayer to show that he has made a full disclosure. (This section as amended in force on and after June 17, 1916.)

Omitted License, Privilege and Occupation Taxes.

AN ACT to regulate the assessment and collection of omitted license, privilege and occupation taxes. Approved March 22, 1916.

Be it enacted by the General Assembly of Virginia, That no assessments for any alleged omitted license, privilege or occupation tax shall be made for any year prior to nineteen hundred and twelve, and no such license, privilege or occupation tax shall be levied or collected for any year prior to nineteen hundred twelve.

This act in force on and after June 17, 1916.

Sec. 509. (As amended by act approved March 21, 1916.) Commissioners to extend levies, and taxes; compensation therefor.—The commissioner shall extend in his land book and book of personal property the total of the county and district levies, or city levies, as the case may be, including the road and school levies, so as to show the aggregate amount of all such levies assessed against each person assessed with State taxes on said books. The commissioner of the revenue shall recapitulate the levies in such form as the auditor shall prescribe; and for this additional service he shall receive such compensation as the board of supervisors, or council, as the case may be, may deem reasonable; provided, however, that the compensation to be allowed commissioners of the revenue in Washington county for this additional service shall not be less than five hundred dollars to each commissioner, and in Botetourt county not less than two hundred and fifty dollars to each commissioner; and provided further, that in the county of Chesterfield the commissioners of the revenue shall each be allowed, by the board of supervisors, for the additional services required of them under this section, not less than seven hundred dollars.

(This section as amended in force on and after June 17, 1916.)

Sec. 510. Penalty for false entry in books.—If any commissioner, knowingly, make a false entry on any of his books, he shall, for every such offense, forfeit two hundred dollars.

Sec. 511. (As amended by act approved March 18, 1916.) The commissioner of the revenue each year, after completing his original personal property book and making the three copies required by law, shall on or before the fifteenth of September lay the original book and the copies before the local board of review for the review and certification required by law. The local board of review shall as promptly as possible proceed to review said books, its review being confined to such examination as will satisfy the board the commissioner has carried out the board's instructions respecting the assessment of tangible and intangible personal property, money and incomes and that the books are in good clerical order and properly made

out, and if the commissioner has failed to carry out the directions of the local board of review the board shall call upon him to appear before it and immediately, in their presence, to correct the books according to their discretions and when of review shall certify under oath upon the books that the books the commissioner has done this the chairman of the local board of review shall certify under oath upon the books that the books have been examined and found correct (or have been examined and not being found correct have been corrected.) The books shall then be delivered to the commissioner to be disposed of as required by law.

On each book the commissioner of the revenue shall make and subscribe an oath to the following effect

"I, A. B., commissioner of the revenue for the district of in the county of (or commissioner of revenue in the city of), do swear that in making out this book, I have, to the best of my knowledge and ability, complied with the laws prescribing the duties of a commissioner of the revenue; that in every case the list of each person was rendered on oath or affirmation and that I have made all corrections directed to be made by the local board of review.

"Given under my hand this day of nineteen hundred and

.....
Commissioner.

"Sworn to before me, a justice (or other person authorized to administer oaths) for the county (or corporation) of on the day of nineteen hundred and"

(This section as amended in force on and after June 17, 1916.)

Sec. 512. Commissioner to keep original of each book.—The original of each book shall be retained by the commissioner so long as he continues in office, and then be delivered to his successor. If he fail herein, or if he fail to make the copies required by law, he shall forfeit fifty dollars.

Sec. 513. (Repealed by act approved March 18, 1915.)

Sec. 514. (Repealed by act approved March 18, 1915.)

Sec. 515. (Repealed by act approved March 18, 1915.)

Sec. 516. Repealed by act approved March 18, 1915.)

Sec. 517. (Repealed by act approved March 18, 1915.)

Sec. 518. (Repealed by act approved March 18, 1915.)

Sec. 519. (Repealed by act approved March 18, 1915.)

Sec. 520. (As amended by act approved March 18, 1916.) Commissioner of the revenue, how to dispose of copies of land and personal property books.—The commissioner of the revenue shall retain in his office the original land book and the original personal property book, and he shall dispose of the copies of the original books in the following manner.

One copy of the land book and one copy of the personal property book or books, if he be the commissioner of the revenue of a county or a district in a county, shall be delivered to the clerk of the circuit court of said county; if he be the commissioner of revenue of a city, the copy or copies shall be delivered to the clerk of the corporation or hustings court of said city, but if said city has no such court then the copy shall be delivered to the clerk of the circuit court of said city. One copy of the land book and one copy of the personal property book or books shall be delivered to the treasurer of the county, if he be the commissioner of a county or a district in a county, and if he be the commissioner of revenue for a city, said copy or copies shall be delivered to the treasurer of said city; the other copy of the land book and personal property book or books, the commissioner of the revenue shall forward to the auditor of public accounts. For failure to deliver said copies in the manner herein provided by the first day of October of each year, the commissioner of revenue shall be fined not less than fifty nor more than two hundred dollars, and the auditor of public accounts shall not pay him any compensation which may be due him, pay-

able out of the State treasury, for making out said books, but the auditor of public accounts may, for good cause, extend the time of delivery of said books not exceeding thirty-one days from said first day of October in any year.

(The section as amended in force on and after June 17, 1916.)

Sec. 521. (Repealed by act approved March 18, 1915.)

Sec. 522. Auditor to compare copies with books of preceding year; the copies to be his guide in settling with treasurers.—The Auditor shall examine and compare the copies received by him from the commissioner with the book of the next preceding year, and with the transcripts, abstracts, or statements from the records required to be furnished. He shall note all errors and omissions, and transmit a statement to the proper commissioner for the succeeding year. Said copies shall be a guide for the auditor in a settlement with the officers charged with the collection of taxes; and shall be admitted as evidence in any proceeding against such officer on account of the taxes with which he is chargeable.

Sec. 523. Commissioner may require receipts for copies.—The commissioner may require from the clerk, treasurer, and auditor, a receipt of the delivery of the said books to them, respectively.

Sec. 524. Fees of commissioners.—Each commissioner shall be entitled to the following fees: For making an entry or assessment under section four hundred and sixty-eight of any parcel of land, one dollar for every such parcel, to be paid by the owner; for making an assessment when required by any owner of any part of the land under section four hundred and seventy-one, one dollar and seventy-five cents; the parties among whom the land is divided shall be jointly and severally liable, except where the commissioner's proceedings are confirmed by the court, in which case the party complaining shall pay the commissioner's fee, in addition to the cost incurred in consequence of the application to the court; for making an entry transferring to one person lands before charged to another, one dollar, which shall be charged to the person to whom the transfer is made, and be a compensation for all tracts in the commissioner's county, district, or city conveyed by the same deed; for an entry of land according to sections four hundred and seventy-five and four hundred and seventy-eight, one dollar, which shall be charged to the person for whom the entry is made.

The said fees shall be in full for services, whether the same be for the benefit of the State or for the cities, counties, or towns of the State, and no city, town, or county shall pass any resolution or ordinance authorizing any commissioner to charge any other or additional compensation for these or similar services under any by-law or ordinance of such city or town, or resolution or order of such county.

Sec. 525. (As amended by act approved February 18, 1915.) The transfer fees allowed by law to the commissioners of the revenue of the several counties and cities of the State shall be collected by the clerk of the court of record of said counties and cities at the time of recording deed or will; and provided, further, that in no case shall but one fee be charged, and in order to avoid any misconception of this act the fee shall be collected from the first vendee, and no additional fee for the transfer of any property on which said fee has been paid shall be collected during the fiscal year terminating on the thirty-first day of December of each year. The clerk at the time the commissioners of the revenue return to the clerk's office the land books, according to law, shall account to them for the fees so collected, deducting therefrom a commission of ten per centum for his services, except that the clerks of the corporation courts of the cities of Alexandria and Bristol, and the clerks of the circuit courts of Pulaski, Roanoke and Culpeper counties, may deduct therefrom a commission of twenty-five per centum for their services: provided, however, that the provisions of this act shall not apply to the counties of Louisa, Madison, Greene, Grayson, Alleghany, Caroline and Craig and the city of Clifton Forge.

Sec. 526. (As amended by act approved March 22, 1916.) Every com-

missioner shall be entitled to receive in consideration of his service, to be paid out of the treasury, upon the warrant of the Auditor of Public Accounts a commission of three and one-half per centum on the amount of taxes lawfully assessed for the current year and for any and all prior years by him on persons, on real and personal property, income and salaries, within the preceding twelve months, but when the taxes assessed in any district exceed ten thousand dollars, the commission allowed on the excess shall be two and one-half per centum up to fifteen thousand dollars, and one and one-half per centum upon the amount in excess of fifteen thousand dollars, except in the cities in which the commission on said excess of fifteen thousand dollars shall be one per centum.

Sec. 527. (As amended by act approved March 18, 1915.) Expense of express and postage by commissioner of the revenue or clerk of court, how paid.—The Auditor of Public Accounts shall pay each commissioner of the revenue all expense for postage or express charges incurred by him in sending reports and the land and personal property books to the Auditor of Public Accounts and postage on correspondence with the Auditor of Public Accounts touching the duties of his office, upon a sworn and itemized statement out of any money in the treasury not otherwise appropriated.

The Auditor of Public Accounts shall pay the clerk of each court of record all postage charges incurred in mailing reports, papers, etc., to the Auditor of Public Accounts and on correspondence with the Auditor of Public Accounts touching the duties of his office, upon a sworn and itemized statement, out of any money in the treasury not otherwise appropriated.

Sec. 528. When compensation withheld.—The compensation allowed to a commissioner shall not be paid unless he has punctually performed his duties in reference to the assessment of property and licenses, and has made all reports required within the time prescribed by law, or can show to the satisfaction of the Auditor a sufficient reason for his delay. In every such case the Auditor may settle with such commissioner for his services upon equitable principles.

Sec. 529. Compensation for making books for preceding year.—Where, however, any commissioner lists the property and makes out books for a former year, such compensation may be allowed him, in addition to what he is entitled to for his services during the current year, as he would have received in a former year had he then been appointed and performed the duties of commissioner.

Sec. 530. Compensation apportioned on death or removal of commissioner.—When one commissioner begins in any year, and dies, or is removed, before the services to be rendered by him in that year are fully performed, in consequence whereof another succeeds him, who completes the same, the sum to be paid for the whole services of the commissioners in that year shall be apportioned between them according to the services by them respectively performed. If, however, in consequence of any failure to deliver up books or papers which the former had, the latter has to proceed to take the list of taxable property, and do all that he would have to do in case there had been no previous commissioner for that year, he shall receive the whole compensation for the said year.

Sec. 531. Books not to be altered after delivery to treasurer.—After the commissioner of the revenue shall have delivered a copy of his land book or personal property book to the county or city treasurer, no alteration shall be made in either by him affecting the taxes or levies of that year.

Sec. 532. Commissioner to furnish lists of violations of revenue laws for inquiry by grand juries; if no violation, to make sworn statement of the fact; pay withheld until these duties performed.—It shall be the duty of every commissioner and deputy commissioner to file with the clerk of the circuit court of the county, or corporation court of the city, ten days prior to the impaneling of a regular grand jury for such county or corporation, a list of all violations of the revenue laws committed by persons other than himself, showing the nature and character of each violation, together with

a list of the witnesses by whom it is expected to prove the offense. And it shall be the duty of the clerk forthwith, upon receipt of such list, to summon to appear before the next grand jury to testify on behalf of the Commonwealth the witnesses named in such list, and to deliver to the attorney for the Commonwealth for such court a copy of such list, and he shall also on the first day of the term of the court, deliver such list to the judge of the court, whose duty it shall be to give specially in charge to the grand jury all the violations of the revenue laws mentioned in such list. In case no violation shall have been discovered by said commissioner, or otherwise come to his knowledge, it shall be the duty of the commissioner to furnish a statement of the fact, verified by affidavit, to the court of the county or corporation at which a regular grand jury is to be impaneled. And the Auditor of Public Accounts shall not issue his warrant for the compensation due any commissioner, until such commissioner shall furnish a certificate from the court of his county or corporation that he has complied with the requirements of this section. It shall be the duty of the circuit court of each county and corporation court of each city specially to charge the grand juries to inquire into all violations of the revenue laws of this State by the commissioners of the revenue thereof.

Licenses.

Sec. 533. Licenses; to whom granted.—A license may be granted to any citizen of this State; to any person entitled to the privileges and immunities of a citizen thereof; to any person residing in the State; to any firm or company having a place of business in the State, and doing business thereat; to any corporation created by this State, or any of the United States, and to any other person on whom a license tax shall be specially imposed.

Sec. 534. When a license is required; may be granted whenever tax imposed; prepayment of a tax a condition precedent to issue of license.—Whenever a license is specially required by law, and whenever the General Assembly shall levy a license tax on any business, employment, or profession, it shall be unlawful to engage in such business, employment, or profession, either with or without compensation, upon any agreement, expressed or implied, in all cases where such tax is imposed it shall be lawful to grant a license for the business, employment or profession so taxed; and if the manner of granting a license shall not be prescribed by law the license may be granted according to the law which governs in similar cases, and subject to such restrictions as pertain thereto; but no person shall be allowed the privilege of selling throughout the State under one license, except by special provision of law; and in all cases the payment of the tax required shall be a condition precedent to the issue of such license.

Sec. 535. How license applied for and granted; what constitutes a license.—Every person, corporation, company, firm, partnership, or association desiring to obtain a license to prosecute any business, employment, or profession shall make application therefor in writing to a commissioner of the revenue of the county or corporation wherein such business, employment, or profession is proposed to be conducted, in which shall be stated the residence of the applicant, the nature of the business, employment, or profession, the place where it is proposed to be prosecuted, and the amount of tax prescribed by law, accompanied with the certificate of the treasurer of such county or city that the amount of the tax in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him by the applicant. Upon the receipt of such application the commissioner, if satisfied of its correctness, shall make and sign the following endorsement thereon: "I find the within application in due form, and accompanied with the certificate of the treasurer of the county (or corporation) that the sum of _____ dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him." The application,

so endorsed, shall be filed by the commissioner in his office, and a duplicate thereof delivered to the applicant. Such duplicate shall constitute a license to prosecute the business, employment, or profession therein named, unless it be a business for which a license can be granted only on the certificate of a court, in which case the applicant upon obtaining such certificate shall be entitled to the license.

When license may be issued quarterly or annually.

Chap. 58.—AN ACT to amend an act approved February 22, 1890, as amended by an act approved March 3, 1896, to prescribe the mode of applying for and obtaining a license (other than a license for which the certificate of a court is required by law before it is granted), the tax on which, but for this act, would be \$50.00 or more were it issued for the period of one year. Approved March 10, 1914.

1. Be it enacted by the General Assembly of Virginia, That an act approved February twenty-second, eighteen hundred and ninety, as amended by an act approved March third, eighteen hundred and ninety-six, be amended and re-enacted so as to read as follows:

That a license (other than a license for which the certificate of a court is required by law before it can be granted), the tax on which, but for this act would be fifty dollars or more were it issued for the period of one year may be issued for the period of one year or less, and shall expire on the thirty-first day of July, the thirty-first day of October, or thirty-first day of January, or the thirtieth day of April, whichever shall happen first after it is issued, and the tax on such license shall be one-fourth of the tax required were the license issued for a year; provided, if the time between the date of the issuance of the license to the end of the quarter is less than three months, the tax thereon shall be abated proportionately to the amount chargeable for three months, unless the license is of such character that no abatement thereon is allowable.

For issuing a license under the provisions of this section the commissioner of the revenue shall be entitled to a fee of fifty cents.

2. Under this act licenses shall be granted and the tax paid as follows: Application for such licenses shall be made in writing to the commissioner of the revenue of the county or corporation wherein the business is to be conducted, in which shall be stated the name and residence of the applicant, the nature of the business, employment, or profession for the pursuit of which the license is required, the place where such business, employment, or profession is to be prosecuted, and the amount which, but for this act, would be the tax for such license were it issued for the period of one year, accompanied by the certificate of the treasurer of such county or corporation that said amount has been deposited with him by the applicant in gold or silver coin, United States treasury notes or national bank notes.

Upon receipt of such application, the commissioner of the revenue, if satisfied of its correctness, shall make and sign the following endorsement thereupon:

"I find the within application in due form, and accompanied by the certificate of the treasurer (of the county or corporation) that the amount of _____ dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him."

The application, so endorsed, shall be filed by the commissioner of the revenue in his office, and a duplicate thereof delivered to the applicant shall constitute a license to prosecute the business, employment or profession therein named.

Sec. 536. (Repealed by act approved February 21, 1894.)

Sec. 537. (Repealed by act approved February 21, 1894.)

Sec. 538. (Repealed by an act approved February 21, 1894.)

Sec. 539. When and how Auditor may grant a license.—Whenever the Auditor of Public Accounts is authorized to grant a license, the application

may be to him, and in it all the matters shall be stated required to be stated in the application mentioned in section five hundred and thirty-five. The amount of tax in gold or silver coin, United States treasury notes, or national bank notes shall be paid into the treasury, and the Auditor shall thereupon make and sign the following endorsement: "I find the within application in due form, and the sum of _____ dollars, in gold or silver coin, United States treasury notes, or national bank notes, has been paid into the treasury." The application, so endorsed, shall be filed by the Auditor in his office, and a duplicate thereof delivered to the applicant, which shall constitute a license to prosecute the business.

Sec. 540. (Repealed by act approved February 21, 1894.)

Sec. 541. (Repealed by act approved February 21, 1894.)

Sec. 542. (Repealed by act approved February 21, 1894.)

Sec. 543. (Repealed by act approved February 21, 1894.)

Sec. 544. (Repealed by act approved March 18, 1915.)

Sec. 545. Appeal from commissioner's valuation.—If the applicant be dissatisfied with the valuation of the commissioner, he may, within sixty days, appeal to the court of the county or corporation, whose judgment shall be final.

Sec. 546. (As amended by act of March 12, 1908.) Individual and corporate names to be stated in license, but not of silent partners.—Where a license is granted to a company, firm or corporation, such license shall specify the individual names of the persons composing the company or firm or the name of the corporation, and if a corporation, whether domestic or foreign; and any person, firm or corporation exercising any of the privileges of the license not so named, identified or designated, shall be held to be transacting the business, employment or profession without a license; but this section shall not apply to any silent partner whom it might be lawful to include, nor any person who may be added to the firm after the granting of such license.

Sec. 547. Effect of change in partners' or name of firm.—No change in the name of the firm, nor the taking in of a new partner, nor the withdrawal of one or more of the firm shall be considered as commencing business; but if any one or more of the partners remain in the firm the business shall be regarded as continuing; and if they dissolve, and one or more of the partners continue business, any tax on the purchases, sales, or profits of the business which might otherwise be chargeable to the firm may be apportioned among them according to the justice of the case.

Sec. 548. (As amended by act approved March 18, 1916.) Commissioner shall propound interrogatories on oath to applicant for license.—As one of the means of ascertaining the amount of any license tax the commissioner of the revenue shall propound interrogatories in the form prescribed and furnished the commissioner of the revenue by the auditor of public accounts, to each applicant and use such other evidence as he may procure. Such interrogatories shall be answered, under oath, and any applicant refusing to answer such interrogatories under oath, shall be fined not less than fifty nor more than one hundred dollars for each offense.

It shall thereupon be the duty of the commissioner of the revenue to ascertain and certify to the treasurer of the county or city upon the application for a license the amount of State license tax to be paid and when said tax has been paid to the treasurer of the county or city, which fact shall be stated upon the application for a license, the commissioner of the revenue shall issue the license. The license issued a merchant shall be final unless it is afterwards ascertained, in the manner hereinafter provided, that the purchases reported by the merchant and upon which the commissioner ascertained the State license tax should be increased or decreased. For the purpose of ascertaining the full, complete and correct purchases of a merchant it shall be the duty of the commissioner of the revenue on the first day of January and the first day of July of each year after he has made out and returned the license reports in accordance with the require-

ments of section five hundred and fifty-six of the Code of Virginia, to lay before the local board of review the interrogatories of all merchants which he is required by this section to procure, together with a list showing the names and places of business of all merchants in his district (including those who have not applied for a license as well as those who have applied) which list, with respect to merchants who have applied for licenses, shall also show when the license begins, when the license ends, amount of purchases on which the State license tax was ascertained, and the amount of such tax which has been paid to the treasurer of the county or city, as shown upon the license. It shall thereupon immediately be the duty of the local board of review, having present the commissioner or commissioners of the revenue and the examiner of records for the county or city for which the board is appointed, to review the interrogatories and to make such investigation and examination of the books, invoices, accounts, et cetera, of the merchants, or to cause the examiner of records to make such investigation and examination thereof as is deemed necessary to ascertain the full, complete and correct purchases of any merchant, and it is hereby further made the duty of the examiner of records upon his own account to make such investigation and examination for that purpose as he may deem proper; and the local board of review may summon, or the examiner of records may summon the merchant and any person whom it, or he, believes, or has reason to believe, can furnish information relative to the purchases of any merchant and any merchant or person so summoned failing to appear and give testimony under oath shall be liable to a fine of not less than ten dollars and not more than one hundred dollars, and each day's refusal or failure to furnish the information or to testify shall constitute a separate offense and such fine may be recovered by presentment, indictment or information to be prosecuted by the attorney for the Commonwealth in the circuit court of a county or in the corporation or hustings court of a city, or in a circuit court of a city not having a corporation or hustings court.

When the full, complete and correct purchases of the merchants have been ascertained in the manner herein provided it shall be the duty of the local board of review to make a report upon forms prescribed and furnished by the auditor of public accounts to the commissioner of the revenue, the county or city treasurer, and the auditor of public accounts.

The commissioner of the revenue shall notify the merchants whose purchases have been increased and the commissioner shall upon the blank form prescribed and furnished by the auditor of public accounts assess the State license tax prescribed by law upon such increase of purchases and he shall deliver the assessment to the county or city treasurer, retaining in his office a copy. It shall thereupon be the duty of the merchant to pay, and the duty of the treasurer to collect, the State license tax so assessed, the treasurer receipting upon the assessment for said tax, and he shall deliver the assessment so receipted to the merchant, which receipted assessment, together with the license already issued the merchant by the commissioner of the revenue, shall constitute the merchant's license. A merchant who fails or refuses to pay the State license tax assessed on increased purchases within fifteen days from the receipt of the notice required to be furnished him shall pay in addition to the State license tax a penalty of twenty per centum thereon, and it shall be the duty of the treasurer to immediately levy and distrain upon any property of the merchant to collect the tax and penalty.

The commissioner of the revenue within thirty days after the merchants have been notified of the increase shall file report, upon forms furnished by the auditor of public accounts, with the auditor of public accounts and with the clerk of the circuit court of the county if he be the commissioner of the revenue for a county or for a district in a county, or with the clerk of the corporation or hustings court if he be the commissioner of a city having such a court, or with the clerk of the circuit court of a city if the city for which he is commissioner has no corporation or hustings court,

and it shall be the duty of the auditor of public accounts to charge the treasurer of the county or city with the license taxes so reported.

When the purchases of a merchant are decreased the local board of review shall deliver or mail a copy of its written order which order shall show the reason for the board's decision, the amount of decrease in purchases and the amount of State license tax to be refunded, to the merchant and to the auditor of public accounts and it shall thereupon be the duty of the auditor of public accounts to refund to the merchant out of any money in the treasury not otherwise appropriated the amount so ordered to be refunded when the merchant shall have forwarded to him, properly indorsed, the order issued the merchant by the board unless the auditor of public accounts is of the opinion the local board of review has erred in its decision in which event he shall notify the merchant and the board his reasons for the opinion that the board erred and he shall request the board to re-hear the matter and if the board refuse to re-hear, or upon the re-hearing, its decision is adverse to the Commonwealth, he may direct the attorney for the Commonwealth to appeal the matter to the circuit court of the county or hustings or corporation court of a city or to the circuit court of a city which has no corporation or hustings court and if the court's decision of the matter is adverse to the Commonwealth then the auditor of public accounts may appeal the matter to the Supreme Court of Appeals.

(This section as amended in force on and after June 17, 1916.)

Sec. 549. (As amended by act approved March 12, 1908.) Every license shall designate place of business, and if a corporation, whether domestic or foreign.—Every license granting authority to engage in or exercise any business, employment or profession, unless expressly authorized elsewhere or otherwise, shall designate the place of such business, employment or profession at some specified house or other definite place within the district of the commissioner granting it, and also, if granted to a corporation, whether such corporation be domestic or foreign, and if foreign, the date of the authority to transact business in this State issued by the State Corporation Commission. Engaging in or exercising any such license, business, employment, or profession elsewhere than at such house or definite place, unless expressly authorized elsewhere or otherwise by law, shall be held to be without license. A license which does not specify such house or definite place where business, employment or profession is limited thereto by law, or if granted to a foreign corporation, which fails to specify the date of the authority to transact business in this State, issued by the State Corporation Commission, shall be void.

Sec. 550. (As amended by act approved March 18, 1915.) To the members of what firms a separate license granted; persons engaged in more than one business to pay tax on each.—A separate license shall be granted to each member of a firm or company of attorneys at law, and dentists, and where the tax is estimated on the income from the professional business of a firm or company, if any part thereof is exempt from taxation, the exemption in favor of such firm or company shall apply to each member thereof. Where any incorporated company or person is engaged in more than one business which is made by the provisions of this chapter subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of the business.

Sec. 551. When double tax imposed; how collected; arrest of offender.—If the commissioner ascertain that any person is continuing the business licensed for the next preceding year or any part thereof, without making application for a renewal of such license, or if he ascertain that any person has commenced any business, employment or profession for the prosecution of which a license is required, without making application to such commissioner for a license, he shall, in either case, assess such person upon the best information he can obtain, in

the same manner he would have made the assessment if the application had been made to him; but the tax shall, in either case, be assessed by him at twice the amount which would otherwise have been imposed for a year on such business, employment or profession. Immediately after the commissioner shall have made his assessment under the provisions of this section, he shall deliver a certificate of such assessment to the treasurer, who shall thereupon have authority to make distress, and use all the remedies to collect the same that are now given for the collection of other taxes. When the tax shall be paid, and, if necessary, the court's approval of the license shall be procured, the person so assessed shall be deemed to be licensed, if he be authorized under any existing laws to obtain a license, but such payment shall not exempt such person or firm from prosecution who engages in any business, employment, or profession without first obtaining a license as required by law. If the said treasurer be unable to find property sufficient to satisfy the taxes so assessed, and the same be not immediately paid, he shall arrest the person so assessed, and by his warrant commit him to jail until the payment is made, or until he enters into bond, with sufficient surety, in a penalty at least double the amount of the taxes so assessed, with condition for his appearance before the circuit court of his county, or circuit or corporation court of his corporation, to answer such action of debt, or for his appearance before the county or corporation court to answer such indictment or information as may be brought against him and to satisfy not only the fine imposed, but to pay the taxes assessed; and it shall be lawful for the court upon the trial of such action of debt, indictment, or information, to render judgment upon such bond for the fine imposed and the taxes which have been assessed.

Sec. 552. Auditor may reform assessment of a license.—The auditor of public accounts shall, for good cause shown, have full power to reform any assessment of a license tax; and he may require a new obligation, with additional surety, where such bond, with surety, is required by law. He may appoint an agent to make such new assessment, and to take such bond; and upon such new assessment being made, the original assessment shall thereupon be set aside, and the license granted shall cease. The said auditor may pay to such agent, out of the treasury, a reasonable compensation, not exceeding the compensation allowed to a commissioner of the revenue for the assessment of property.

Sec. 553. (As amended by act approved March 18, 1915.) May deduct from pay of commissioner for assessing less than legal tax.—If a commissioner, in his list of licenses to be furnished the auditor of public accounts, charge or extend in any case a tax less than the law requires, the said auditor shall deduct the amount omitted to be charged or extended from the compensation of such commissioner.

Sec. 554. To whom license tax paid.—The tax on every license issued in pursuance of law shall, unless otherwise provided, be paid to the treasurer of the county or city wherein the license issued, or to his deputy.

Sec. 555. (As amended by act approved March 18, 1915.) Commissioners to attend terms of circuit courts next preceding first day of May, and March and April terms of corporation courts, to issue licenses; when licenses expire.—The commissioner of every county or district shall attend at the courthouse and remain during the first three days of the term of the circuit court of the county next preceding the first day of May; and commissioners in cities shall attend the sessions of the corporation courts in March and April to issue certificates of license in pursuance of the provisions of this chapter. All licenses shall expire on the thirtieth day of April, except licenses to theaters, public shows, exhibitions or other performances, and to bowling alleys and to billiard and bagatelle tables at watering places. Licenses to keepers of bowling alleys, billiard tables or pool tables at watering places may terminate

on the thirtieth day of April or at the end of four months, whichever may happen first. If granted for four months or less the tax thereon shall be fifty per centum of the annual tax. Licenses to theaters and panoramas shall be for one week or less. Licenses to public shows, exhibitions or other performances shall be for twenty-four hours, unless the same be concluded in less time, and if so concluded the license shall cease. It shall be held to have expired whenever additional pay is exacted to return to the exhibition or performance in lieu of a check authorizing the holder to return without compensation. In those cases wherein the circuit or corporation courts are required to give a certificate as a prerequisite to obtaining a license, or to give validity to a license, such certificate may be given at the March or April court next preceding the first day of May on which such license is to take effect. Where such license is not for the period of one year such court may, at the time, or before granting a license, give such certificate. If any license be granted for less than a year the tax thereon shall bear such proportion to the whole annual tax as the space of time between granting the same and the thirtieth of April bears to the whole year, unless otherwise provided.

Sec. 556. (As amended by act approved March 18, 1915.) When commissioners to return lists of licenses to auditor and clerks; what list to contain; auditor to furnish forms.—Every six months, to-wit, the first day of July and the thirty-first of December of each year the commissioner shall return, on oath, to the auditor of public accounts and to clerk of the court of the county or corporation a fair classified list of all licenses granted by him within the last preceding six months, embracing all such licenses as were not contained in any preceding report; and if no licenses were issued he shall report the fact, on oath, at the time aforesaid. In each class of licenses the names of the persons licensed shall also be arranged alphabetically, and such list shall specify the date of each license and the period for which said license is granted, for what it was granted, the name of the person, firm or company to whom granted, the amount of tax on the license, to whom paid, and if paid to the deputy of any county or city treasurer shall state also the name of his principal, and shall also show the data on which his calculations of the tax was made. It shall be the duty of the auditor of public accounts to furnish to each commissioner printed forms and oaths for authenticating such lists or reports as above indicated, and the commissioner shall make report according to such forms. Any commissioner failing to make such report at the time specified shall forfeit not less than one hundred nor more than five hundred dollars, and unless a reasonable excuse is given shall forfeit all compensation to be received from the treasury.

Sec. 557. Lists of licenses to be evidenced to charge collecting officer.—Any list of licenses signed and sworn to by the commissioner issuing the same, or, if he be dead, by his personal representative, wherein the amount of tax is stated, and to whom paid, shall be evidence to charge the collecting officer with the amount of such tax.

Sec. 558. License a personal privilege.—Every license shall be held to confer personal privilege to transact the business, employment or profession which may be the subject of the license, and shall not be exercised except by the person, firm, company or corporation licensed, unless specially authorized by law to do so.

Sec. 559. How license assignable, and so forth.—A license may be assigned to any person to whom it might have been originally granted, and in the event of the death of the licensee, the license may be assigned by his personal representative in like manner, and with the like effect as might have been done by the licensee himself. If the license was obtained, or had its validity by reason of a certificate of any court, or if any oath or bond, the assignment shall not be valid without a

like certificate in favor of the assigned to any person to whom it might have been originally granted, and in original grant; and when assigned shall be a personal privilege to the assignee, and shall not be exercised by any person other than the assignee, unless otherwise authorized by law.

Sec. 560. Licenses revocable by court.—Upon the motion of the attorney for the Commonwealth for the county or city, or of any other person, after ten days' notice to any person or firm licensed to sell liquors or any other thing, the granting of whose license was based upon the certificate of a court, the court which granted the certificate may revoke the said license. When the license of any person is revoked, as aforesaid, the court shall give judgment against the said person for the cost of the proceedings, including a fee of five dollars to the attorney for the Commonwealth.

Sec. 560-a. Auditor of public accounts to refund money in certain cases.—In any case where the town council of any town in this State shall be authorized to grant licenses to sell various spirituous or malt liquors after the applicant shall have been first licensed by the county or circuit court of the county in which the town is located, with discretion vested in said town council to grant the same or not, notwithstanding the applicant shall have been licensed by the county or circuit court of said county in which said town is located, that the auditor of public accounts be, and he hereby is, authorized and directed to refund to any person who has been licensed by the county or circuit court of any county in which said town is located to sell various spirituous or malt liquors, but who has been refused said license by the town council of said town by reason of the provisions of the charter of said town giving the right to the council of said town to refuse said license after the same had been granted to the applicant by the county or circuit court of the county in which said town is located, the amount paid by said applicant into the State treasury, upon a certificate of the judge of the court which granted said license, stating when said license was granted and the amount paid into the State treasury by said applicant; and further, that the applicant, from whom relief is sought, has produced before him satisfactory evidence of the fact that said applicant was not permitted to conduct said business under the license granted by said court by reason of the town council of said town refusing to grant the same. This act shall apply to any license granted by any court of this State since January first, nineteen hundred and three.

Sec. 561. (As amended by act approved March 18, 1915.) License may be altered when place of business changed.—When a person has obtained a license to carry on any business, employment or profession at any definite place in the commissioner's district or city, and desires to remove to any other place in the same county or city where his license was granted, and wishes his license altered accordingly, the commissioner who originally issued the license shall make such alteration, and shall notify the commissioner of the district into which the licensee may remove, of such alteration, except that when the license is for the sale of ardent spirits, such license shall only be changed by the court which granted the certificate.

Sec. 562. Each day's continuance in business without license a separate offense.—If the law annexes a penalty for each or every violation of its provisions, or for each separate offense, it shall be lawful to hold that each day's continuance in the exercise of any business, employment or profession for which a license is required constitutes a separate offense.

Sec. 563. (As amended by act approved March 18, 1916.) The taxes assessed on licenses shall be accounted for and paid into the treasury by the county and city treasurers at the end of each month or when called upon by the auditor of public accounts to make payments thereof.

Failure of a treasurer to comply with the requirements of this law shall operate a forfeiture of his commission on license taxes.

(This section as amended in force on and after June 17, 1916).

Sec. 564. (As amended by act approved March 18, 1916.) A license shall not be construed to exempt from taxation the tangible property used in the licensed business nor the profits of income of such business.

(This section as amended in force on and after June 17, 1916).

Sec. 565. Fees of commissioners on licenses.—For every license granted by a commissioner under this chapter he shall receive a fee of seventy-five cents. He shall also receive a fee of fifty cents for a transfer of a license. All such fees shall be paid by the person obtaining the license or transfer, as the case may be, and such license or transfer may be withheld until the fees are paid. The commissioner shall, for the assessment of taxes on licenses, be allowed a commission of one per cent. on the first five thousand dollars assessed by him, one-half of one per cent. on the excess over five thousand and under ten thousand dollars, and for the excess over ten thousand dollars he shall be allowed one-fourth of one per cent. on such excess, which commission shall be paid out of the treasury by warrant from the auditor of public accounts.

Sec. 566. Treasurers to report violation of duty by commissioners; pay withheld until report made.—Every treasurer shall note and keep a memorandum of every omission or violation of duty of every commissioner of the revenue which he discovers, and shall report in writing, on oath, to the Commonwealth's attorney, and to the auditor of public accounts, all such omissions and violations of duty. If none be discovered by him, he shall, in like manner, make report thereof. For a failure to make such report all commissions and other compensation allowed him for the collection of the taxes and other public dues shall be withheld until such report is made or the failure to make the same satisfactorily accounted for to the auditor.

Erroneous assessments.

Sec. 567. (As amended by act approved March 10, 1914.) Redress against erroneous assessments of taxes.—Any person assessed with taxes on land or other property, aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first day of September of the year in which such assessment is made, and any person assessed with a license tax, aggrieved thereby, may, within one year after such assessment, apply for relief to the court in which the commissioner gave bond and qualified, or to which or to whose clerk such bond and the certificate of his qualification were returned; except, that where it is shown to the satisfaction of the court that there has been a double assessment of the same property in any case, one of which assessments is proper and the other erroneous, and that a proper single tax has been paid thereon, but that the erroneous tax has not been paid, the court may order that the applicant be exonerated from the payment of such erroneous assessments even though the application be not made within two years, as hereinbefore required. The attorney for the Commonwealth shall defend the application, and no order made in favor of the applicant shall have any validity unless it is stated therein that such attorney did so defend; that the commissioner making the assessment, or his successor, was examined as a witness touching the application, and the facts proved to be certified.

Sec. 568. When court may order assessment to be corrected and money refunded.—If the court be satisfied that the applicant is erroneously assessed with any taxes, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish a list of his property, real and personal, to the commissioner, on oath, as the law

requires; or that the applicant is erroneously charged with a license tax, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish the commissioner, on oath, with the necessary information, as required by law, in either case the court may order that the assessment be corrected. If the assessment exceeds the proper amount, the court may order that the applicant be exonerated from the payment of so much as is erroneously charged, if not already paid, and if paid, that it be refunded to him. If the assessment be less than the proper amount, the court shall order that the applicant pay the proper taxes. A copy of any order made under this section correcting an erroneous assessment shall be certified by the court to the auditor of public accounts and the treasurer of the State.

Chap. 514.—AN ACT to provide a remedy for the correction and redress of erroneous assessments of property for taxation in cases not already provided for by law. Approved December 31, 1903.

1. Be it enacted by the General Assembly of Virginia, That in any case where any person or corporation is aggrieved by any assessment of his or its real or personal property, for the correction and redress of which no remedy has been heretofore expressly provided by law, such person or corporation may obtain redress in the following manner and upon the following conditions:

(a) If such assessment was heretofore made of personal property by a commissioner of the revenue at any time prior to February first, nineteen hundred and two, then the application may be made at any time before July first, nineteen hundred and four, in the court, and relief shall be given in the manner and upon the terms and with the effect prescribed in sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, as amended by an act passed at the present session of this General Assembly, with right of appeal and super-sedeas to the State as provided in section five hundred and seventy-three of the Code, and the act amendatory thereof.

(b) If such assessment has been made, or shall be hereafter made, by the State Corporation Commission, of the real or personal property or of the franchises of any corporation in any case for which a remedy for the redress and correction of any such assessment is not now expressly provided by law, any such corporation, or the State, or any county or city, at the instance of the attorney general for the State, and of the Commonwealth's attorney for any county or city aggrieved, may, at any time within sixty days from the passage of this act, or if the assessment complained of shall be hereafter made within sixty days after receiving a certified copy of the assessment and ascertainment of such taxes by the State Corporation Commission, apply to the Supreme Court of Appeals in the manner and upon the terms prescribed by said court.

2. This act shall be in force from its passage.

Sec. 569. Treasurer restrained from collecting; how money refunded.—An order of exoneration made as aforesaid, when delivered to the treasurer, shall restrain him from collecting so much as is thus erroneously charged; or if the same has already been collected, shall compel him to refund the money, if such officer has not already paid it into the treasury; and either way, when properly indorsed by the applicant, it shall be a sufficient voucher to entitle the officer to a credit for so much in his settlement with the auditor of public accounts; provided, that no such order of exoneration or order refunding money, shall be granted unless the application be made within the time as prescribed by section five hundred and sixty-eight of the Code.

Sec. 570. If paid into treasury, how refunded.—If what was so erroneously charged has been paid into the treasury, the order of the court shall entitle the claimant to a warrant on the treasury for the

amount thereof, provided application for the same be made to the auditor of public accounts within one year after the date of such order.

Sec. 571. (As amended by act approved March 10, 1914.) Redress against erroneous assessment of levies and local taxes.—Any person assessed with county or city levies and other local taxes, on lands or other property, aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first day of September of the year in which such assessment is made, apply for relief to the circuit or corporation court of the county or city wherein such assessment was made; and thereupon the court shall order that he be exonerated from the payment of so much as is improperly assessed, if not already paid, and if paid, that it be refunded to him by the treasurer, who shall have credit for the same in his settlement; except, that where it is shown to the satisfaction of the court that there has been a double assessment of the same property in any case, one of which assessments is proper and the other erroneous, and that a proper single tax has been paid thereon, but that the erroneous tax has not been paid, the court may order that the applicant be exonerated from the payment of such erroneous assessments, even though the application be not made within two years as hereinbefore required.

Sec. 572. When court may render judgment against commissioner for costs; when relief refused.—If the court shall be of opinion that the error asked to be corrected was caused by the neglect or carelessness of the commissioner, it may render judgment against him for the costs. If the error was caused by the failure or refusal of the applicant to furnish the commissioner with a proper description, exhibition or lists, or with the necessary information, as required by law, the court shall refuse relief.

Sec. 573. Appeal and supersedeas allowed the State; proceedings in.—If from the statements of the facts or other evidence the auditor of public accounts shall be of opinion that the order of the court granting the redress is erroneous, he may, within one year from the time such order is made, file a petition for a rehearing of such application; said petition may be filed in said court or with the judge thereof in vacation, and shall be in the name of the Commonwealth, and in the filing of the same shall operate as a supersedeas, and the matter shall thereupon be reheard in said court and witnesses examined in the same manner as if no previous hearing had been had. The petition shall be presented and the hearing conducted by the attorney for the Commonwealth of the county or corporation.

At the hearing the court shall make such order thereon as may be proper. And should the order of the court be against the Commonwealth, the auditor of public accounts may take an appeal to the Supreme Court of Appeals, and a supersedeas may be granted in such case in the same manner as now provided by law in cases other than cases of appeal of right. No costs shall be adjudged against the Commonwealth on the appeal, but costs may, in the discretion of the court, be awarded against the commissioner of the revenue who made the assessment, if the same be erroneous.

Sec. 573-a. Correction of erroneous assessments in cases not already provided for.—In any case where any person or corporation is aggrieved by any assessment of his or its real or personal property, for the correction and redress of which no remedy has been heretofore expressly provided by law, such person or corporation may obtain redress in the following manner and upon the following conditions:

(a) If such assessment was heretofore made of personal property by a commissioner of the revenue at any time prior to February first, nineteen hundred and two, then the application may be made at any time before July first, nineteen hundred and four, in the court, and relief shall be given in the manner and upon the terms and with the effect

prescribed in sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, as amended by an act passed at the present session of this General Assembly, with right of appeal and supersedeas to the State as provided in section five hundred and seventy-three of the Code and the act amendatory thereof.

(b) If such assessment has been made, or shall be hereafter made, by the State Corporation Commission, of the real or personal property or of the franchises or any corporation in any case for which a remedy for the redress and correction of any such assessment is not now expressly provided by law, any such corporation, or the State, or any county or city, at the instance of the attorney general for the State, and of the Commonwealth's attorney for any county or city aggrieved, may, at any time within sixty days from the passage of this act, or if the assessment complained of shall be hereafter made within sixty days after receiving a certified copy of the assessment and ascertainment of such taxes by the State Corporation Commission, apply to the Supreme Court of Appeals in the manner and upon the terms prescribed by said court.

Penalties; suits and prosecutions.

Sec. 574. Penalties for violation of the revenue laws.—Any person who engages in or exercises any business employment or profession without a license, if a license be required by law, or in any manner violates the license or revenue laws of this State, if no specific fine is imposed for such violation, shall pay a fine of not less than thirty nor more than one thousand dollars for each offense.

Sec. 575. How recoverable.—The penalties prescribed in this chapter may be recoverable by action of debt, presentment, indictment, or information.

Sec. 576. How and when action of debt brought; pleadings; arrest of defendant; may give bond; where bond filed.—Such action of debt may be brought in the name of the Commonwealth, either in the county or corporation wherein the offense was committed, or wherein the offender resides or may be found; and such action may be in the circuit court of the county or the circuit or corporation court of the corporation, and may be instituted at any time within five years after the offense was committed, and shall be for the maximum penalty prescribed, and for each violation of any of the provisions contained in this chapter. In such action bail may be required as a matter of right, and, if deemed necessary, an attachment may issue without the affidavit and bond required in other cases. A declaration shall be filed, but no orders or pleadings at rules shall be necessary, and no exception shall be allowed to the declaration for want of form. If the offense be not sufficiently stated, the court shall require, under such rules as it may adopt, at any time before a verdict is rendered thereon, a full and explicit statement of the same. In all such proceedings the court shall render judgment according to the very right of the case. If the defendant be arrested and in custody for want of bail, he may at the time of the arrest or any time before a judgment be rendered in the action, give bond with sufficient surety to the officer making the arrest, or to the clerk of the court wherein the action was instituted, payable to the Commonwealth, in a penalty equal to the penalty sued for, and with conditions for the appearance of the party to answer the action, and to abide by and satisfy the judgment of the court. Upon the execution of such bond the defendant shall be discharged from custody. The bond shall be returned to and filed by the clerk with the papers in the suit.

Sec. 577. Presentment, indictment, or information; process thereon; attorney's fee; no officer to receive fees out of treasury; taxation of costs; limitation to prosecutions.—Upon any presentment made, indictment found, or information filed in a prosecution under the revenue laws,

the court may award a *caapias* or other legal process against the defendant, returnable to the same or the next term of the court. In all actions of debt, or prosecutions for any violation of the revenue laws, the attorney for the Commonwealth, in case there be a judgment for the Commonwealth, shall be entitled to a fee of ten dollars, to be taxed in the bill of costs and paid by the defendant. No attorney or officer shall be entitled to the payment of any fees out of the treasury for services rendered in any proceedings authorized by this chapter. In all judgments rendered in behalf of the Commonwealth in any suit or prosecution under the revenue laws, the clerk, among other costs, shall tax against the defendant the sum of five dollars as the expenses of the jury, which the clerk shall, with the fine, certify to the auditor of public accounts, and said costs shall be paid into the public treasury to the credit of the Commonwealth; provided, that no such expenses of the jury shall be taxed unless jurors be entitled by law to receive compensation for their services. Two years shall be allowed to institute any criminal prosecution for a violation of the revenue laws.

Sec. 578. (As amended by act approved March 18, 1915.) Grand juries to examine books of assessment; fraudulent returns; when and how books corrected; when offender prosecuted; punishments.—It shall be the duty of the judges of the circuit and corporation courts, at the term next succeeding the return by the commissioners of their several books of assessments, if they shall deem it advisable, to charge the grand juries empaneled by them to examine said books of assessment, and whenever the grand juries shall think that there is probable cause to believe that any person has made a false or fraudulent return of his taxable property to the commissioner, they shall thereupon summon the person suspected of making such a false or fraudulent return, to give such explanation as he may desire, and if, on full examination and interrogation of said person, or the examination of such witnesses as they may choose to summon, they shall believe that such false return was made by him through ignorance or mistake, and with no fraudulent purpose; he may be allowed to correct the same on said books, which correction shall be certified by the commissioner to the auditor of public accounts; but if they believe that said false return was made with a fraudulent purpose to evade the revenue laws, they shall proceed to find an indictment against him, and if on a trial of the same the defendant be found guilty he shall be fined in a sum equal to double the amount of the taxes with which he is properly chargeable, and be confined in jail at the discretion of the jury.

Sec. 716. Auditor to be informed of violations of revenue laws.—Every commissioner of the revenue shall give information to the auditor of public accounts of any violation in his county or corporation of any law in relation to the public revenue. And every sheriff or collector shall give information to the auditor of any violation of duty by any commissioner of the revenue for his county or corporation.

Sec. 817. Appointment of deputies; their powers; how removed.—The treasurer of any county or city, the sheriff of any county, the sheriff or sergeant of any city, any commissioner of the revenue, and any county surveyor, with the consent of the circuit court of his county or corporation court of his corporation, any county clerk, the clerk of any circuit or city court, with the consent of the court of which he is clerk, or in any case with the consent of the judge of the court in vacation (the said consent in vacation being given in writing), may appoint one or more deputies, who may discharge any of the official duties of their principal during his continuance in office, unless it be some duty the performance of which by a deputy is expressly forbidden by law. The order of appointment shall be entered on the minute book of such court, whether made in term time or in vacation. Any such deputy before entering upon the duties of his office, shall take and subscribe the oath now provided

for county officers, which oaths shall be filed with the clerk of the court by whose assent he has been appointed, and such clerk shall properly label and file all such oaths in his office for preservation. Any such deputy may be removed from office either by his principal or by the court, or by the judge in vacation.

Sec. 1514. Assessment of school taxes; district taxes to be kept separate; duty of auditor as to land and property books. (As amended by act approved March 14, 1908.)—All taxes imposed for public free school purposes, whether by the State or by or for any county, or by or for any school district, shall be assessed at the same time and in the same manner as are State and county taxes for ordinary purposes; and in any county or district where such tax has been levied by the board of supervisors of the county it shall be the duty of the commissioners of the revenue therein to extend such tax in the copies of their land and property books which they return to the treasurer of the county. Where two or more school districts are included in the same commissioners' district it shall be his duty, when he extends the school tax in his land and property books, to keep separate the tax for each school district, indicating by name or number the district wherein the property is taxed. It shall be the duty of the auditor of public accounts to have the land and property books prepared with three columns, one for entering the county school levies, one for entering the district school levies, and the third for entering the name or number of the school district wherein the property is taxed. The said land and property books shall be so ruled as to provide for the proper assessing of all local school taxes, including those on property, et cetera, not assessed with States taxes.

Sec. 2374. Report of commissioner of revenue to escheator.—Each commissioner of the revenue shall annually, in May, furnish to the escheator of his county or corporation a list of all lands within his district of which any person shall have died seized of an estate of inheritance intestate, and without any known heir, or to which no person is known by him to be entitled; but no land shall be liable to escheat which for twenty years has been in the actual possession of the person claiming the same, or those under whom he holds, and upon which taxes have been paid within that time.

Sec. 3988. Commissioners, sheriffs, constables, etc., to give information of violation of penal laws to attorneys for the Commonwealth.—Every commissioner of the revenue, sheriff, constable or other officer shall give information of the violation of any penal law to the attorney for the Commonwealth, who shall forthwith institute and prosecute all necessary and proper proceedings in such case, whether in the name of the Commonwealth or of a county or corporation; and may in such case issue, or cause to be issued, a summons for any witness he may deem material, to give evidence before the court or grand jury. It shall, however, be unlawful for any attorney for the Commonwealth to go before any grand jury during their deliberations except when duly sworn to testify as a witness, but he may advise the foreman of the grand jury or any member or members thereof in relation to the discharge of their duties.

GENERAL PROVISIONS OF THE CODE.

Prescribing duties of county and city treasurers relative to the collection of taxes, etc.

Sec. 602. Treasurers to collect and pay over taxes and levies.—Each county and city treasurer shall receive the State revenue and the county and city levies, and account for and pay over the same in the manner provided by law.

Sec. 603. (As amended by act approved March 18, 1916.) Each treasurer shall commence to receive the State taxes and county and city

levies as soon as he receives copies of the commissioners' books, and continue to receive the same up to and including the first day of December of each year; and for this purpose each county treasurer shall advertise for at least ten days at the courthouse and at the voting places in the magisterial districts, in such manner as may be necessary to give general publicity thereto, upon what day or days he will be at some convenient public places in each magisterial district to receive taxes and levies and shall, at the time specified, go to the places so designated and remain there one day or more, at his discretion, for the purpose of receiving the State taxes and county levies, and shall receive the same, and so forth. Any person failing to pay any State taxes or county and city levies to the treasurer on or before the first day of December shall incur a penalty thereon of five per centum, which shall be added to the amount of taxes or levies due from such taxpayer, which, when collected by the treasurer, shall be accounted for in his settlements.

It shall be the duty of the treasurer, after the first day of December to call upon each person chargeable with taxes and levies who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county or corporation for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect them by distress or otherwise; provided, that should it come to the knowledge of the treasurer that any such person or persons owing such taxes or levies is moving or contemplates moving from the county or corporation prior to the first day of December, he shall have power to collect the same by distress or otherwise at any time after such said bills shall have come into his hands; provided, further, that it shall not be necessary for the treasurer of the county of Henrico to designate or to go to any place other than the county courthouse in the city of Richmond in order to receive the taxes and levies to be paid to such treasurer.

(This section as amended in force on and after June 17, 1916).

Sec. 604. (As amended by act approved March 18, 1916.) Each treasurer shall, on the first day of January of each year, make up a statement of all State taxes collected by him on or before December first next preceding, verify the statement by affidavit, and forward it to the auditor of public accounts within fifteen days. On or before the fifteenth day of June of each year he shall make his final settlement with the auditor of public accounts, furnishing a statement of all moneys collected by him on account of taxes and penalties since his last settlement with the auditor, and also lists of insolvents and delinquents at the time and in the mode prescribed in the following section. The auditor of public accounts may call upon any county or city treasurer, at any time he thinks proper, to pay into the State treasury any and all money in his hands belonging to the Commonwealth, and such treasurer shall, within five days from the receipt of such call, make the payment. If any treasurer fail to make any statement or payment required by this section, within the time prescribed, he shall forfeit his commissions; provided, that the treasurer of each of the cities of Richmond, Petersburg, Norfolk, and Lynchburg shall render statement of collections on Monday of each week, and, at the same time pay into the treasury the amount shown by such statement to be due: and if any treasurer fail at any time to render the statements and make the payments, such failure shall be deemed a sufficient cause for his removal from office under the provisions of section eight hundred and twenty-one of the Code of Virginia.

(This section as amended in force on and after June 17, 1916).

Sec. 752. How moneys paid into State treasury.—All moneys to be paid into the treasury of this State shall be paid by the person liable to pay the same to one of the depositaries provided for in the following section in the following manner: A warrant shall be obtained from the auditor of public accounts or the second auditor, as the case may

be, directing the treasurer to receive the sum to be paid; the treasurer shall, by his order upon the said warrant, require the said depository or the proper officer of the same to receive the sum therein mentioned; and upon receiving the same, the said depository or officer shall give a certificate on the same warrant that the said sum has been paid to said depository to the credit of the treasurer. Upon the return of the warrant, order, and certificate, the treasurer shall give a receipt for the sum so paid; and upon the same being delivered to the auditor who issued the warrant, he shall grant a receipt therefor.

Sec. 757. Moneys may be paid into treasury by certified check, etc.—Any public officer or other person having to pay money into the treasury may make such payment by delivering to the auditor of public accounts a certificate of deposit, or a certified check drawn, or endorsed payable to the treasurer of Virginia, or his order, on some bank in this State, or in the cities of Baltimore and New York, or a draft drawn by some bank in this State, or in the cities of Baltimore or New York, on some other bank of this State, or of the cities of Baltimore or New York. Immediately upon the receipt of any such certificate of deposit, check, or draft, the auditor shall cause the amount of the same, with a sufficient description thereof, to be entered to the credit of the person indebted; and should any check, draft, or certificate of deposit not be paid on presentation, the amount thereof, with all cost, shall be charged to the person to whose credit it was placed, and his liability and that of his sureties, except the additional liability for costs, shall be as if he had never offered any such check, draft, or certificate of deposit.

(Bank meant is a State or National Bank. Checks on private bankers cannot be accepted).

Sec. 604-a. Auditor of public accounts to make a statement annually, showing treasurers who are in arrears; manner in which the same shall be made public.—Whereas during every session of the General Assembly it is developed that some of the county or city treasurers are in arrears to the State on account of collection of taxes, thereby depriving the Commonwealth of its just dues which should be promptly turned into her coffers; and

Whereas, it is right and proper that the sureties of all such treasurers, as well as the tax-payers of the State, should be apprised of the true facts in connection therewith; therefore,

The auditor of public accounts be, and he is, hereby required to have made from the books in his office, annually, at the end of the fiscal year, commencing with the thirtieth day of September, eighteen hundred and ninety-six, a statement showing the condition of the accounts of every county or city treasurer of the Commonwealth who is in arrears to the State in his collections therefor, giving the year of such delinquency; and it shall be the duty of the said auditor to transmit, within thirty days thereafter, a copy of such statement to the clerk of each county or city wherein such treasurer resides or holds his office, respectively, and it shall be the duty of every such clerk to make a copy of the same without delay and post upon the front door of his courthouse, and place the original on file in his office where it may be conveniently examined by any taxpayer so desiring, and he shall allow any newspaper desiring to publish the same, to make a copy of it.

Sec. 866-a. The suspension of treasurers of counties and cities in certain cases.—The governor shall have power to suspend the treasurer of any county or city of this Commonwealth or other officers charged with the collection of the public revenues of the State, from collecting the revenues of the State for such county or city, for failure to execute and perform the duties required of such officer under the laws and statutes of the Commonwealth with reference to the collection of the State revenues; and said officer shall not collect any further, the State revenues, unless the General Assembly, by joint resolution, restore him

to office. And the collection of the State revenue in such city or county shall be made by the person appointed by the governor for that purpose, and such appointee, after having qualified and given bond according to law, shall discharge all the duties of his office to which he is appointed during the time of the suspension of his predecessor, and shall be amenable to all the rules, regulations, requirements and responsibilities declared by the laws of this State pertaining to the collection of the State revenue.

Chap. 335.—AN ACT to amend and re-enact chapter 1140 of Acts of Assembly, session 1899-1900, entitled an act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the auditor of public accounts, the board of supervisors, or otherwise, the said treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such auditor, board of supervisors, etc., to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to discharge the duties of such treasurer, clerk, or other officer until settlement and payment aforesaid, is made, approved March 7, 1900. Approved December 3, 1903.

1. Be it enacted by the General Assembly of Virginia, That chapter eleven hundred and forty of Acts of Assembly, session eighteen hundred and ninety-nine and nineteen hundred, entitled "an act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the auditor or public accounts, the board of supervisors, or otherwise, the said treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such auditor, board of supervisors, and so forth, to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to discharge the duties of such treasurer, clerk, or other officer, until settlement and payment aforesaid is made," approved March seven, nineteen hundred, be amended and re-enacted so as to read as follows:

1. The auditor of public accounts shall annually, on the fifteenth day of August, report to the judge of each circuit and city court of record, and the Commonwealth's attorney of each county and city of the State, whether the treasurers of said counties and cities have settled for and paid in full the funds due by them to the Commonwealth, and if not paid, then said auditor shall report the amounts respectively due and owing by said treasurers.

2. The auditor of public accounts shall likewise report to said judge and Commonwealth's attorneys any clerk or other officer who has failed for thirty days to report and pay over, as required by law, any money due by them, respectively, to the Commonwealth.

3. If it shall appear that any treasurer as aforesaid, has failed or refused to settle for or pay over, as required by law, any funds due or owing by him to the Commonwealth, then the said court shall suspend such treasurer until he shall make settlement and payment in full of the funds due by him as such treasurer to the Commonwealth, and said court, or the judge thereof in vacation, may, if deemed necessary, appoint some suitable person to discharge the duties of such treasurer until settlement and payment as aforesaid. The person so appointed shall give bond and qualify, as treasurers are now required by law to do; but before the said court shall suspend such officer the said court, or judge thereof in vacation, shall issue a rule against said officer, returnable after not less than ten days' notice to the first day of the next term

of said court, to show cause, if any he can, why the court should not suspend him as aforesaid.

4. If it appear that any clerk or other officer of any court of any county or city, charged with the collection of public moneys, has failed for thirty days to report and pay over, as required by law, to the auditor or any proper person authorized by law to receive the same, any funds collected by such clerk or other officer, then said court shall in like manner and after service of rule, as prescribed by section three of this act, suspend said clerk or other officer until such settlement and payment have been made by such clerk or other officer; and if said court, or the judge thereof in vacation, deem it necessary, it shall appoint some competent person in like manner to discharge the duties of such clerk or other officer until settlement and payment as aforesaid.

5. The treasurers of the several counties of this State shall settle with the board of supervisors and school boards by the first day of October of each year, and shall, on said first of October, exhibit to said judge and Commonwealth's attorney the cash to balance their accounts, if any is due, with the county levy and the county school fund. If any treasurer fail to produce said cash to balance his said account, then said court shall, after service of rule as prescribed by section three of this act, suspend said treasurer, and appoint some competent person to discharge his duties, as provided in section three of this act.

2. This act shall be in force on and after February first, nineteen hundred and four.

Sec. 605. Treasurers to return lists of uncollectible taxes and delinquents.—The treasurer, after ascertaining which of the taxes and levies assessed in his county or city cannot be collected, shall, not later than the first day of July in each year, make out lists of three classes—to-wit: First, a list of property on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes and levies charged on such property; secondly, a list of other real estate which is delinquent for the non-payment of the taxes and levies thereon; and thirdly, a list of such of the taxes and levies so assessed, other than on real estate as he is unable to collect, except that in the counties of Accomac and Northampton it shall be lawful for the treasurers of said counties to make such lists at any time prior to the first day of December of any year.

Sec. 606. Forms of lists; oath.—The lists mentioned in the preceding section shall be in such form as the auditor of public accounts directs.

And the treasurer returning such list shall, at the foot thereof, subscribe the following oath:

"I,, treasurer (or deputy treasurer) of the county (or city) of, do swear that the foregoing list is, I verily believe, correct and just; that I have received no part of the taxes or levies for which the real estate therein mentioned is returned delinquent; that there is no timber on any of the respective tracts of land which might have been sold for said taxes; that I have endeavored to rent out the respective tracts and lots of land publicly after due advertisement, and failing in that, privately, as required by law, and have been unable to do so; that there was and is no tenant upon any of the respective lots and tracts of land from whom said taxes could or can be collected; and that I have otherwise used due diligence to find property within my county or city liable to distress for said taxes or levies, and have found none."

Sec. 607. Lists to be verified by oath; copy of third list to be posted.—The lists mentioned "first" and "thirdly" in section six hundred and five shall each of them be verified by the oath of the treasurer and each of his deputies, to the effect that they verily believe no part of the taxes or levies embraced in such lists has been or could have been col-

lected by them; and a copy of that "thirdly" mentioned shall be posted at the front door of the courthouse of the county or city on a court day during the term next preceding the time at which the list may be presented to the court and judge under the following sections.

Sec. 608. (As amended by act approved March 25, 1914.) Court to examine and correct lists, after being examined and approved by commissioners, supervisors, and examiners of records; copies to be certified to Auditor of Public Accounts; copy of first list to be certified to commissioner; original list and tickets to be preserved by clerk; delinquent capitation taxes and delinquent personal property taxes and levies, to be received by clerk; his report, settlement, et cetera.—Each of the three lists shall be presented to and be examined by the circuit court of the county, or the judge thereof in vacation, or by the corporation or hustings court of the city, or the judge thereof in vacation. The court or judge being satisfied of the correctness of said lists, and that the taxes and levies are correctly extended, or having corrected them, if erroneous, shall direct the clerk to certify copies thereof to be furnished him by the treasurer to the auditor of public accounts, and a copy of the list first mentioned to the commissioner of the revenue, who shall correct his books accordingly; but said lists shall not be presented to the court or judge nor allowed unless they have first been submitted to the commissioner of the revenue for the county, district or city to which they relate, or, in the case of his death, to some other commissioner, if any there be, and are accompanied by the written opinion of such commissioner touching the propriety of such lists and each case therein contained, verified by his oath, and shall also have been submitted, in case of a county treasurer, to the board of supervisors of said county, and are accompanied by the certificates of said board touching the propriety of such lists and each case therein contained. And where the assessment has been made on the report of the examiner of records, the said list shall not be presented to the court or judge nor allowed unless they have been first submitted to the examiner of records of the county, district, or city to which they relate, or in case of his death, to his successor, if any there be, and are accompanied by the written opinion of such examiner, verified by his oath, touching the propriety of such lists and each case therein contained. The supervisors shall assemble for said purpose at their respective courthouses not later than the first day of August in each year. The original lists, and the tickets for taxes and levies corresponding therewith, shall be preserved by the clerk in his office. After the said copies are so directed to be certified, the treasurer shall not receive any of the taxes or levies mentioned in the said lists, but the taxes and levies mentioned in the third list, namely, capitation taxes, and personal property taxes and levies, can be paid to the clerk of the circuit or corporation (or hustings) court, who shall, in a book to be kept in his office for the purpose, enter the name of each person who pays any part of the taxes and levies, the amount paid and date of such payment; and on the first day of March and on the first day of September of each year the clerk shall make, under oath, a report in detail to the auditor of public accounts of the taxes which are the property of the State, and the clerk shall, at the same time make, under oath, report to the board of supervisors, or city or town councils, of the amount which is the property of the county, district, city or town, and the clerk shall, at the time of making such report, pay to the auditor of public accounts the amount due the State, and the board of supervisors the amount due the county, district, et cetera, and to the city or town council the amount due the city or town, less the commission which he is by law authorized to retain.

Sec. 609. Penalties on treasurers for false lists, also for returns as "delinquents" where sufficient property liable to distress.—Any treasurer who returns in any such lists, real estate, persons, or property as

delinquent for the non-payment of taxes or levies, when the same or any part thereof shall actually have been received by him, shall forfeit, if the return was by design, ten times the amount of taxes and levies so actually received, and if the return was by mistake, twice the amount, one-half of which forfeiture shall in each case be to the Commonwealth and the other half to the person charged with such taxes and levies. Any treasurer who returns in such lists any real estate, persons, or property as delinquent, when he had either found, or by using due diligence might have found, sufficient property within his bailiwick liable to distress for the taxes and levies for which such real estate, persons, or property are returned delinquent, shall forfeit to the Commonwealth a sum equal to five times the amount of said taxes and levies.

Sec. 610. Treasurer to forward lists to auditor and receive credit for taxes.—The copies of lists directed to be certified to the auditor shall be placed by the clerk in a sealed enclosure directed to that officer, and delivered to the treasurer by whom the lists were returned, to be by him forwarded to the auditor, who shall credit the treasurer with the amount of State taxes mentioned in the first and third lists if they be presented at his office within three months next after his final settlement, but not otherwise.

Sec. 611. Clerks to record and index list of real estate returned "delinquent."—The clerk of the county or corporation or hustings court shall record, in a book to be kept for the purpose, the list of real estate delinquent for the non-payment of taxes and levies thereto mentioned "secondly" in section six hundred and five, and index the same in the names of the persons against whom such taxes and levies are assessed.

Sec. 612. Auditor to place copy of "third" lists in hands of officer for collection; supervisors and council to cause "second" and "third" lists to be published and posted.—The auditor shall, within sixty days after receiving said third list, or as soon thereafter as practicable, place certified copies of the same for collection in the hands of any sheriff, sergeant, constable, or collector (except that such lists shall not be placed in the hands of any officer who returned the same), who shall collect the same, giving to each person from whom such collection is made, a receipt specifying the several items of taxes and levies so collected, and account to the auditor within one year after list is placed in his hands. Said officer shall have the same power of distress and be accountable for said taxes and levies in like manner as treasurers, and he and his sureties shall be subject to all such remedies as are given the Commonwealth against treasurers for failure to pay. Within sixty days after the said second and third lists have been allowed and certified according to the provisions of section six hundred and eight, the clerk of the county or corporation or hustings court of each county or corporation shall lay a certified copy thereof, including State taxes and county or city levies before the board of supervisors of the county or the council of the city, as the case may be; and it shall be the duty of the supervisors or the council to cause said lists, or such parts thereof as may be deemed advisable, to be published for two successive weeks in a newspaper in the county or city, or in hand-bills to be posted generally throughout the country or city and at the front door of the courthouse thereof for three successive terms of the court.

Sec. 613. (As amended March 13, 1908.) Compensation of treasurers for receiving and paying over revenue.—Every treasurer shall be allowed for his services in receiving and paying over the revenues on amounts of twenty-five thousand dollars and less, five per centum, and on amounts in excess of twenty-five thousand dollars, three and one-half per centum, which shall be the entire compensation allowed treasurers in counties and cities in which the revenue exceeds twenty-five thousand dollars; provided, that in counties and cities in which the

revenue does not exceed ten thousand dollars, he shall, in addition to the five per centum, receive four per centum on all revenues remaining unpaid on December first and collected by him; and in counties and cities in which the revenue exceeds ten thousand and does not exceed fifteen thousand dollars, he shall, in addition to the five per centum, receive three per centum on all revenues remaining unpaid December first and collected by him; provided, further, that the commissions of the city treasurer, for collecting and paying over the revenue where the annual collection is in excess of sixty thousand dollars, shall be at the rate of two per centum on such excess; provided, further, that where the revenue exceeds fifteen thousand dollars, but is not sufficient in excess thereof to make the treasurer's compensation as much as it would have been had such revenue been less than fifteen thousand dollars, the treasurer shall be entitled to two per centum commission on all revenue remaining unpaid the first of December and collected by him up to fifteen thousand dollars.

Sec. 614. (As amended by act approved March 18, 1916.) Their compensation for receiving and disbursing levies.—The county treasurer shall be allowed for his services in receiving and disbursing the county and school levies, including all moneys collected by order of the county authorities for any purpose, the compensation provided for in the preceding section, and the city treasurer shall be allowed for his services in receiving and disbursing the city and school levies (where he is collector of such levies), the same rate of compensation allowed by the preceding section for receiving and paying over the revenues, except on all amounts over twenty-five thousand dollars, on which such city treasurer shall be allowed three and a half per centum. But upon all funds turned over by any outgoing county treasurer, his successor for receiving and disbursing said funds shall have not more than two per centum commission.

Provided, however, that if in the county of Franklin the compensation of the county treasurer for receiving and disbursing the county and district levies does not equal an amount of six dollars for each square mile of area in said county, the county authorities may allow said treasurer in his annual settlement an amount out of county levy sufficient to make his compensation equal to not less than six dollars for each square mile of area in said county,

(This section as amended in force on and after June 17, 1916).

Commissions to treasurers. Sections 613, 614 and 1515 construed.

AN ACT to construe and make plain how treasurers' commissions are to be paid under section 613 of the Code of Virginia, as amended and re-enacted by an act approved March 13, 1908, entitled "an act to amend and re-enact sections 613 and 614 of the Code of Virginia, and under section 614 of the Code of Virginia, as amended and re-enacted by an act approved March 10, 1910, and under section 1515 of the Code of Virginia, as amended and re-enacted by an act approved March 11, 1904. Approved March 23, 1912.

1. Be it enacted by the General Assembly of Virginia, That sections 613 and 614 and 1515 of the Code of Virginia, as amended and re-enacted as set forth in title of this act, be construed as follows:

In computing commissions of the treasurer for receiving and disbursing State revenues, under section 613, such revenues shall be treated as a separate and distinct fund; in computing his commissions for receiving and disbursing the county levies, except those for school purposes, including all moneys collected by order of the county authorities for any purpose under section 614, such county levies except those for school purposes, including all moneys collected by order of the county

authorities for any purpose, shall be treated as a separate and distinct fund, and in computing his commissions under section 1515, for receiving and disbursing county and district school levies, such levies shall be treated as a separate and distinct fund.

All acts or parts of acts in conflict herewith are hereby repealed.

Sec. 615. Auditor to deliver lists of delinquent treasurers to attorney general, who shall proceed against them and their sureties; copy of notice to be recorded where treasurer or sureties has estate and indexed.—On or before the first day of January and the first day of July of each year the auditor of public accounts shall make out and deliver to the attorney general a list of all the treasurers who have failed to make the statements or pay the sums required by section six hundred and four, and such lists, where the failure is to pay, shall specify the amount due from each of the said treasurers, and shall also specify the names of their sureties, respectively. It shall be the duty of the attorney general to proceed forthwith against the treasurers in default and their sureties for the recovery of the amounts due from such treasurers, respectively, and the interest thereon, prescribed by section six hundred and eighteen. The proceedings may be by motion, or notice, in the circuit court of the city of Richmond. Copies of such notice, certified by the clerk of the said court, shall be forthwith sent by the attorney general to the clerks of the county and corporation courts of any county or city wherein it is ascertained that the treasurer or his sureties proceeded against, has an estate, and the clerk to whom any such copy is so sent shall record it as a deed is required by law to be recorded, and index the same, as well in the name of the Commonwealth as of the treasurer and his sureties, each respectively.

Sec. 616. Lien of judgment and execution against treasurer and sureties.—A judgment in such proceeding, recovered against the treasurer, or against the treasurer and sureties, jointly or severally, shall be a lien on all his or their real estate, in any county or city, of or to which he, or they respectively, shall be possessed or entitled at or after the time such notice is recorded and indexed as aforesaid, in such county or city; and an execution, sued out on such judgment and placed in the hands of an officer to be executed, shall bind all the personal estate of such treasurer and sureties, jointly and severally, respectively, of or to which he, or they, each respectively, shall be possessed or entitled at or after the time the said notice is recorded and indexed as aforesaid, and before the return day of such execution; except that, as against an assignee for valuable consideration of any of said personal estate which is not capable of being levied on under an execution, or as against a person making a payment to such treasurer, the lien of the execution by virtue of this section shall not affect such assignee or person making payment, unless he had notice of the execution, or of the pendency of said proceedings at the time of the assignment or payment, as the case may be.

Sec. 618. Penalty on treasurer for failure to pay over revenue.—Every treasurer who does not pay the revenue into the treasury at the time prescribed by law shall be charged with interest thereon at the rate of fifteen per centum per annum from the time the same was so payable.

Sec. 619. Auditor may appoint collectors of delinquent taxes and levies; compensation allowed.—The auditor of public accounts may appoint a collector in any county or city to collect taxes and levies on persons and property therein, returned delinquent, and may allow him a reasonable compensation, to be agreed on (before the service is commenced) and approved by the executive, which compensation shall not exceed twenty per cent. on what may be collected and paid into the public treasury.

Sec. 620. Collectors allowed reasonable time; shall give bond.—Such collector shall have a reasonable time allowed him by the auditor,

and shall, before he acts, execute a bond approved by the auditor, with condition that he will faithfully collect the said taxes and levies, and account for and pay the same into the treasury within the time so allowed. The bond shall remain filed in the auditor's office.

Delinquent capitation taxes past due—judges of courts to appoint collectors—their compensation, &c.

AN ACT to provide for the collection of delinquent capitation taxes, past due three (3) years or more, by collectors to be appointed by the judges of the courts of the Commonwealth and to fix the compensation of such collectors. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the judge of the circuit court of each county, and the judge of the corporation or hustings court of each city and the judge of the circuit court of each city, which has no other court of record, shall at the term preceding October the first of each year appoint a delinquent capitation tax collector, who shall give bond to the Commonwealth in such penalty as the court may deem proper, whose duty it shall be to enforce the collection by levy, garnishment, or otherwise, of all delinquent capitation taxes which shall be turned over to him for collection as is herein provided. A copy of the order making the appointment and a copy of the bond required shall be certified by the clerk of the court making the appointment to the auditor of public accounts.

2. The said collector shall be allowed twenty per centum (20%) of all amounts collected by him, and shall on the first of each month make report to the clerk of the court, by which he was appointed, of the amounts collected by him and from whom collected, and shall at the same time pay over to the clerk of said court eighty per centum (80%) of the amount collected; and the clerk shall issue to the said collector a receipt for the amount paid over to him and shall at the same time forward to the auditor of public accounts a duplicate of said receipt.

3. On or before the first day of October of each year the clerk of the court appointing the delinquent capitation tax collector, shall make out a duplicate list of all persons within his county or city who shall be as much as three (3) and not exceeding five (5) years delinquent in payment of capitation taxes, one of said lists shall be sent to the auditor of public accounts and the other list shall be by said clerk delivered to the delinquent capitation tax collector and as a compensation for his work in making out said list the clerk making said list shall receive five (5) per centum of all moneys collected from the said list by him made, which said amount shall be retained by said clerk out of the money paid over to him by the said collector, and the clerk shall annually on or before the fifteenth day of October pay into the State treasury, through the office of the auditor of public accounts the amount paid over to him by the said collector, less the commission authorized by this act to be retained by the clerk.

4. The auditor of public accounts shall dispose of any funds arising under this act as other capitation taxes are disposed of.

5. The delinquent capitation tax collector shall on the thirtieth day of September of each year deliver to the clerk of the court the list of uncollected taxes which had been by said clerk previously delivered to him as hereinbefore provided, which said list shall be by the clerk of the court filed as other delinquent capitation tax lists are filed; and the clerk of the court shall, at the time of the receipt of the list of uncollected taxes delivered to him by said collector, certify to the auditor of public accounts the total amount returned as uncollected.

(This act in force on and after June 17, 1916).

Delinquent property taxes—attorneys for the Commonwealth to collect when appointed by the auditor of public accounts—their compensation, &c.

AN ACT to authorized the auditor of public accounts to employ the attorneys for the Commonwealth, in the several counties and cities, to take steps and institute actions at law or suits in equity for the recovery of taxes on personal property, money and income returned delinquent and to provide for the compensation of the attorneys and to require bond. Approved March 22, 1916.

1. Be it enacted by the General Assembly of Virginia, That the auditor of public accounts is hereby authorized to employ attorneys for the Commonwealth in the several counties and cities to take steps and institute actions at law or suits in equity for the recovery of taxes on personal property, money and income returned delinquent, and it shall be the duty of the attorneys for the Commonwealth to accept such employment, their compensation to be agreed upon by the auditor of public accounts and the attorney, which compensation, however, shall not exceed ten per centum of the amount collected, recovered and paid into the State treasury; which compensation the auditor of public accounts may authorize them to retain out of their collections when making their settlements with him at such times as he may require settlement. Each attorney so appointed shall give bond to the Commonwealth of Virginia for the faithful performance of the duties put upon him by this act, in a penalty to be fixed by the auditor of public accounts in whose office the bond shall be filed.

(This act in force on and after June 17, 1916).

Sec. 622. What may be distrained for taxes; fees of officers; notice to tenant.—Any goods or chattels in the corporation or county belonging to the person or estate assessed with taxes or levies, may be distrained therefor by the treasurer, sheriff, sergeant, constable or collector. In all cases property subject to levy or distress for taxes shall be liable to levy or distress in the hands of any person for taxes thereon.

Any timber or wood growing on the land belonging to the person or estate assessed with taxes or levies may be distrained and sold, so far as necessary, to pay the amount of such taxes and levies and expense of sale, and shall be sold standing in the manner prescribed for the sale of goods and chattels, other than horses, mules and oxen, under distress or levy for taxes; and the purchaser shall have the right to cut and carry away such wood or timber within twelve months after the purchase of the same, with the right of ingress and egress for this purpose, but shall not haul same over any lands occupied at the time by growing crops.

Any real estate in the county or corporation belonging to the person or estate assessed with taxes or levies due on such real estate may be rented or leased by the treasurer, sergeant or collector, at public outcry, in the discretion of such treasurer, sergeant, or collector, either at the front door of the courthouse or on the premises, or at some public place in the community where the premises are situated, after giving not less than fifteen days' notice by printed or written notices posted at the front door of the courthouse, and at three or more places in the neighborhood of the real estate to be leased, such leasing shall be for a term not exceeding one year, and for cash sufficient to pay the taxes or levies due on the real estate so rented, and the costs and charges of advertising and leasing.

When a lease is effected, the treasurer, sergeant or collector leasing such real estate, shall put the lessee in possession thereof, and for such

purpose shall have like powers as those exercised by a sheriff acting under a writ of possession.

When the sheriff, sergeant or collector advertises and leases, or advertises without leasing, a parcel of real estate under this section, he shall receive a fee of sixty cents, to be paid as a part of the cost of this proceeding.

In all cases where a treasurer, sergeant or other collecting officer has to levy or distrain and sell, or levy or distrain without selling, he shall receive a fee of sixty cents, to be collected with the taxes. But in no case shall any of these fees be paid by the State.

When the real estate is advertised for leasing for the taxes and there is any tenant in possession of the property so advertised, then the treasurer or other collecting officer making the lease, shall serve upon such tenant, at least five days prior to the day of leasing, a copy of the notice of leasing.

This service shall be in conformity with section thirty-two hundred and seven of the Code of Virginia.

Sec. 623. When treasurer may distrain.—A treasurer may distrain for taxes and levies for which he has accounted to the auditor of public accounts and the county authorities, respectively, at any time within one year after the period fixed by section six hundred and four of the Code of Virginia for his final settlement with the auditor of public accounts for State taxes.

Sec. 624. Property of tenants, etc., liable to distress; limitation of liability; when taxes and levies on land to be apportioned.—The goods and chattels of the tenant or other person in possession, claiming under the party or estate assessed with taxes or levies on land, may be distrained if found on the premises, but not for an amount exceeding the rent contracted to be paid by such tenant for said premises, nor until the property of the landlord subject to distress, within the county or city, shall have been exhausted; and where the rent is payable in a share of the crop only the share of the crop belonging to the landlord shall be liable to levy. But when taxes or levies are assessed wholly to one person on a tract or lot, part of which has become the freehold of another by a title recorded before the commencement of the year for which such taxes or levies are assessed, the property belonging to the owner of that part shall not be distrained for more than a due proportion of the said taxes or levies.

Sec. 625. Where land lies partly in one county and partly in another county or corporation, how distress made; where residence of owner is in a different county or corporation, or taxpayer moves out of county or corporation, how taxes and levies collected.—Where taxes or levies are assessed on a tract of land lying partly in one county and partly in another county or corporation, the treasurer of the county or corporation in which the taxes or levies are so assessed may distrain on the part of the land lying in the other county or corporation in the same manner as if such part was in his own county or corporation; and when the land or other property is in a county or corporation different from that of the residence of the owner, or where a person assessed with any taxes or levies, before paying the same, removes from the county or corporation in which the assessment was made, the treasurer shall have the same remedies for the collection of all such taxes and levies, in all respects, as if the person owing the taxes and levies resided in the officer's own county or corporation, or the said treasurer may transfer to the treasurer of the county or corporation in which such person resides the tickets for taxation and levies against such person or property, and the last-named officer shall proceed to collect the same and pay the proceeds to the former officer; and the commission for collecting said tickets shall in such case be shared equally by the said officers.

Sec. 626. Mortgages, etc., no bar to distress.—No deed of trust or

mortgage upon goods or chattels shall prevent the same from being distrained and sold for taxes or levies against the grantor in such deeds while such goods and chattels remain in the grantor's possession; nor shall any such deed prevent the goods and chattels conveyed from being distrained and sold for taxes or levies assessed thereon, no matter in whose possession they may be found.

Sec. 627. Where officer cannot find sufficient goods, etc., to distrain, how he shall proceed.—When the officer cannot find sufficient goods or chattels to distrain for taxes or levies, any person indebted to or having in his hands estate of the party assessed with such taxes or levies may be applied to for payment thereof out of such debt or estate; and a payment by such person of the said taxes or levies, either in whole or in part, shall entitle him to a charge or credit for so much on account of such debt or estate against the party so assessed. If the person applied to do not pay so much as may seem to the officer ought to be recovered on account of the debt or estate in his hands, the officer shall, if the sum due for such taxes or levies does not exceed twenty dollars, procure from a justice a summons directing such person to appear before some justice at such time and place as may seem reasonable; and if the sum due exceed twenty dollars, shall procure from the clerk of the court of the county or city a summons directing such person to appear before the court of the county or city on the first day of the next term thereof; and from the time of the service of any such summons the said taxes and levies shall constitute a lien on the debt so due from such person, or on the estate in his hands.

Sec. 628. Proceedings on return of summons executed.—If such summons be returned executed, and the person so summoned do not appear, judgment shall be entered against him for the sum due for such taxes and levies and for the fees of the clerk and of the officer who executes the summons.

Sec. 629. Proceedings when person summoned appear.—If the person so summoned appear he shall be interrogated on oath, and such evidence may be heard as may be adduced, and such judgment shall be rendered as upon the whole case shall seem proper.

Sec. 630. Tenant paying taxes or levies to have credit out of rents.—A tenant from whom payment shall be obtained, by distress or otherwise, of taxes or levies due from a person under whom he holds, shall have credit for the same against such person out of the rents he may owe him, except where the tenant is bound to pay such taxes and levies by an express contract with such person.

Sec. 631. Fiduciary to be reimbursed out of estate. (As amended by an act approved February 17, 1906.)—Where taxes or levies are paid by any fiduciary on any estate in his hands or for which he may be liable, such taxes and levies shall be refunded out of said estate.

Sec. 631-a. Apportionment of taxes, levies or assessments, State county or municipal; proceedings therefor.—The court of a county or corporation, in which is situated real estate owned by two or more persons as joint tenants, tenants in common or coparceners and taxes, or taxes, penalty and interest or levies or any assessment of any kind, whether State, county or municipal, are charged or chargeable against the joint estate, and there has been, or shall be, a partition of such real estate, shall, on the motion of any person or persons to whom a proportion or proportions of such real estate has been set off or allotted, or on the motion of any person who has the right to charge such proportion or proportions with a debt, ascertain and fix the pro rata of tax, or tax, penalty, levy or assessments, and interest aforesaid, which should be paid by such person or persons on the proportion or proportions of such real estate set off or allotted to them. And when the pro rata of tax, or tax, penalty and interest, or levy or assessments aforesaid, charged or chargeable upon the proportion or proportions of such

real estate set off or allotted to such person or persons has been so ascertained and paid, he or they shall hold the proportion or proportions of such real estate set off or allotted to him or them, free from the residue of the tax, or tax, penalty and interest, or levy or assessment charged on said tract before partition. And the proportion or proportions of said real estate set off or allotted to the person or persons who shall not have paid their pro rata of the tax, or the tax, penalty and interest, or levy or assessment aforesaid, shall be charged with and held bound for the portion of said tax, or tax, penalty and interest, or levy, or assessment aforesaid remaining unpaid, in the same manner as if said partition had been made before said tax, or tax, penalty and interest or levy or assessment aforesaid had been assessed or accrued, and said proportion or proportions of said real estate originally listed for taxation in the names of the delinquent person or persons.

But before such motion shall be made five days' notice thereof shall be given, in case of State and county taxes and levies, to the commissioner of the revenue, treasurer and Commonwealth's attorney, and in cases of city or municipal taxes or assessment, to the commissioner of the revenue, auditor and city attorney, and it shall be the duty of the Commonwealth's attorney or city attorney, as the case may be, to be present and defend the motion, and the order of the court shall show the fact.

And when such order shall have been made, it shall be the duty of the clerk of the county or corporation court to certify a copy thereof, in case of State or county taxes and levies, to the commissioner of the revenue and treasurer, and in case of city or municipal taxes or assessments to the auditor and city collector, and said officers are required to make entry of said order in the proper books, and the clerk is further directed to make an entry of said order in the delinquent land books, if such land has been returned delinquent, and to furnish a copy thereof to the person or persons making such motion, for which he shall be entitled to receive from such persons or persons a fee of seventy-five cents.

Sec. 632. What taxes and levies forever barred.—The Commonwealth and the several counties and corporations thereof, shall be forever barred from collecting by sale or otherwise taxes and levies due prior to January first, eighteen hundred and seventy-six, except taxes and levies on land owned by non-residents.

